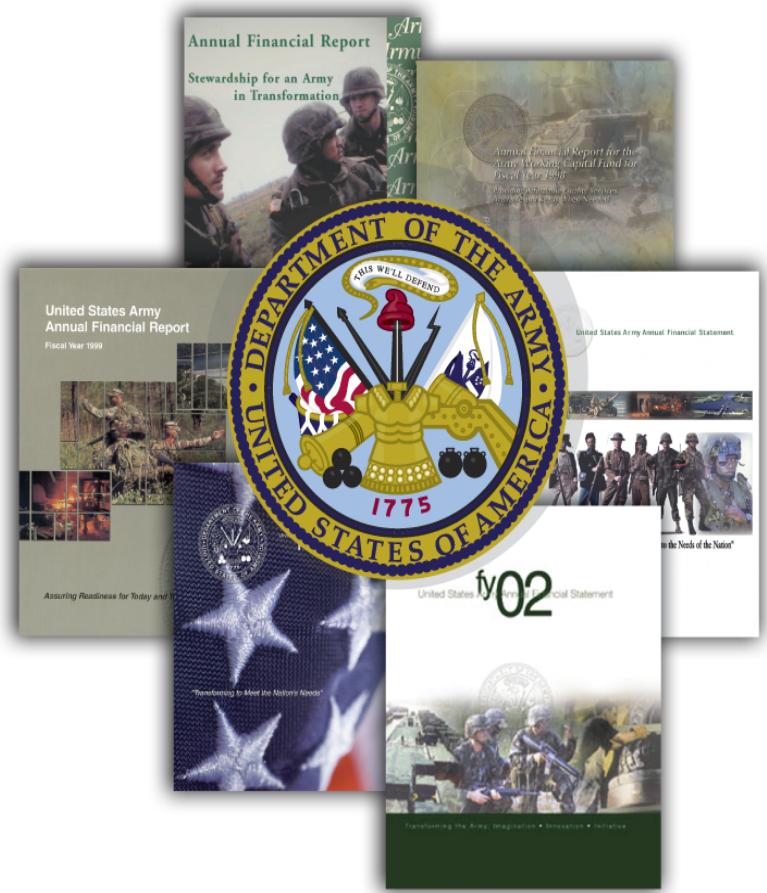


Army Chief Financial Officers Strategic Plan

Four Year Plan: FY 2004 - 2007



Seventh Edition October 2003

Army Chief Financial Officers Strategic Plan

Four-Year Plan (FY 2004-2007)



<http://www.asafm.army.mil/fo/fod/cfo/cfo.asp>

7th Edition, October 2003

This is the seventh edition of the Army CFO Strategic Plan. This edition includes the goals, objectives, and tasks identified to date that must be completed in order for the Army to provide its commanders, leaders, and managers with quality financial information for decision making on a consistent and routine basis. The plan was developed by the office of the Deputy Assistant Secretary of the Army for Financial Operations (DASA-FO), in conjunction with functional experts throughout the Army and the Defense Finance and Accounting Service. This plan also serves as the Army's road map to achieving an unqualified audit opinion on its annual financial statements.

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Executive Summary

Transforming Army Management

In recent years, the Federal government enacted legislation that dramatically changed Federal management. These laws include the Chief Financial Officers (CFO) Act of 1990, the Government Performance and Results Act (GPRA) of 1993, the Government Management Reform Act (GMRA) of 1994, the Federal Financial Management Improvement Act (FFMIA) of 1996, and the Clinger-Cohen Act (CCA) of 1996. Compliance with these laws requires cooperation between financial and functional managers in integrating their processes and systems.

As the Army works to comply with these management mandates, Army leaders must work within the context of the Army vision. To successfully achieve this vision, the Army must have sufficient resources with which to take care of soldiers, ensure near term readiness, and transform itself into the force of the 21st century. The Army CFO Strategic Plan was developed in recognition of the fact that quality financial information is one of the key foundations upon which achieving the Army's vision is built.

Army Vision
*People, Readiness and Transformation...
the Army must transform to become
strategically responsive and dominant
across the full spectrum of military
operations.*

Producing quality financial information requires integrating the many stovepipe functional processes and systems that impact on the consumption of financial resources with the financial management processes and systems. This Plan is an Army-wide management plan meant to synchronize efforts across the Army's functional areas to integrate processes and systems, while improving upon the quality of management information.

This Plan involves 17 cross-functional Army organizational elements as well as the Defense Finance and Accounting Service (DFAS), the OUSD(Comptroller) and the DoD Inspector General. This four-year CFO Strategic Plan identifies the steps each organizational element must take to fully integrate all financial and non-financial processes and systems that impact Army resources.

Improving Performance

The CFO Act requires agencies to produce auditable financial statements annually. Aside from meeting the legal requirement of the Act, receiving an unqualified opinion on the financial statements attests to the *reliability* of agency financial information. Indeed, a major benefit of complying with the CFO Act is that it will improve the reliability of financial

information available to Army decision-makers. To be reliable, the information must be valid (accurate), verifiable (auditable), and neutral (free from bias). However, reliability is not the only qualitative characteristic that is needed - - the information must also be *relevant*.

Relevant information implies that the information is timely and has both predictive and feedback value.

The ability to produce quality financial information for reporting provides the public with greater confidence that the government has accountability over its resources. Achieving greater accountability requires that all the assets and liabilities, revenues and expenses, and the full costs of programs and activities be consistently, completely and accurately recorded, monitored, and reported. Indeed, accountability demands reliable financial information upon which to base the reporting of each entity's financial position and the results of operations.

The Army is working to use modern technology to develop flexible, streamlined procedures and processes that will provide the type of information upon which it can base sound decisions. The financial management and functional communities are working together to eliminate unnecessary systems and retain only a select set of required systems. In conjunction with this, financial managers and functional leaders are working to ensure that the systems brought forward comply with all statutory, regulatory, and audit requirements. The DoD Business Management Modernization Program (BMMP) is also working with the Army to identify systems, map processes, and determine an optimal architecture for the future. Thus, the current version of this CFO Strategic Plan can be used as an effective communication and coordination mechanism with the BMMP and, in many cases, can provide ready information to assist the BMMP in making progress in areas which have been addressed or are underway.

By effectively integrating the financial processes and systems with the many other functional processes and systems that impact on the commanders' resources, we can provide commanders with relevant and reliable information on the availability of funds. With quality information, commanders can better assess their ability to train and maintain in light of the funds available and can better articulate the financial costs and benefits associated with various options to the chain of command.

Organization of this Plan

Chapter 1, *Transforming Army Management*, discusses the Army's vision and required management transformation to meet current legislative and regulatory requirements that impact on government resource management. It explains why this plan was developed and the roadmap we will use for gaining compliance.

Chapter 2, *Improving Performance*, focuses on the importance of providing quality financial information to commanders, leaders, and managers particularly in a time of constrained resources. It links the plan to the Army and ASA(FM&C) visions. This chapter also addresses requirements for improved accountability and performance.

Chapter 3, *CFO Strategic Plan Goals and Objectives*, highlights the eight major goals and supporting objectives of this plan. It also provides implementation instructions for Army agencies charged with executing this plan.

There are seven appendices to this plan:

- **Appendix A** contains the master Project Summary Gantt chart with all of the goals, objectives, and tasks.
- **Appendix B** provides a breakout of tasks by functional component.
- **Appendix C** lists all the milestones associated with the plan.
- **Appendix D** provides a listing of all appropriations that are covered under the plan.
- **Appendix E** provides a synopsis of the major financial reforms.
- **Appendix F** is a brief description of the contents for each of the FASAB Concepts and Standards.
- **Appendix G** contains the tasks that have been deleted from the plan.
- **Appendix H** is a glossary of terms used throughout this document.

Conclusion

The Army's ability to produce quality financial information will increase the confidence of Congress and the American citizens in the Army's ability to meet its stewardship responsibilities. Moreover, quality financial information will enable the Army to gain greater credibility in the eyes of Congress when deliberating budget issues. Further, quality financial information will enable decision makers to better utilize Army resources resulting in the highest level of accountability over the taxpayer's investment in the Army. The road to achieving quality information across the Army will be neither smooth nor short. Indeed, much remains to be accomplished before we can produce decision-useful information that is both relevant and reliable.

Chapter

1

Transforming Army Management

In recent years, the Federal government enacted legislation that dramatically changed Federal management. The passage of the Chief Financial Officers (CFO) Act of 1990 required major federal agencies to prepare auditable financial statements for the first time. The Government Management Reform Act (GMRA) of 1994 extended the CFO Act to include agency-wide reports from all major executive branch agencies, their components, and for the government as a whole. The Government Performance and Results Act (GPRA) of 1993 required agencies to report on plans and performance systematically. Three years later, the Federal Financial Management Improvement Act (FFMIA) of 1996, along with the Clinger-Cohen Act (CCA) of 1996 (also known as the Information Technology Management Reform Act (ITMRA)), required that agencies install integrated systems capable of following applicable accounting standards and producing auditable financial statements.

Compliance with these laws requires cooperation between financial and functional managers in integrating their processes and systems. Studies have indicated that agencies with positive cooperative arrangements between financial and functional managers are more apt to achieve an unqualified audit opinion. Such an opinion serves as a report card of how well agencies are doing with integrating their processes and systems in order to produce useful financial information.

The Vision

Army leaders are working within the context of a current vision. To successfully achieve this vision, the Army must have sufficient resources with which to take care of soldiers, ensure near term readiness, and transform itself into the force of the 21st century.

Army Vision

People, Readiness and Transformation...the Army must transform to become strategically responsive and dominant across the full spectrum of military operations.

This plan was developed in recognition of the fact that quality financial information is one of the key foundations upon which achieving the Army's vision is built. By successfully accomplishing the goals, objectives and tasks enumerated in this plan, the Army will better ensure the availability of resources needed to provide modern equipment to a force that remains trained and ready to respond to our Nation's needs.

The ASA(FM&C) also has a vision. This vision is a clear recognition of the strong linkages between achieving the Army vision and ensuring Army leaders and managers have relevant and reliable information in their hands. Quality information will add value to the decision process, enabling the Army to optimize its resources. Moreover, as customers determine the results they are seeking and define their information needs, Army financial managers can provide them critical information necessary to measure performance.

ASA(FM&C) Vision
*To be a Value-Creating,
Customer-Focused
Partner in Army Results*

The mission for financial managers is to ensure the requisite resources are available to the Army. Establishing accountability of current resources is crucial to securing future funding. This demands reliable financial information with which to report on assets, liabilities, revenues, and expenses. Until we can achieve an unqualified audit opinion we cannot certify our accountability over these things. This puts our ability to secure the requisite resources at risk.

ASA(FM&C) Mission
*Army Financial
Management Exists to
Resource the Army and to
Provide Accountability to
the American Public*

As we integrate and improve the financial and functional processes that produce the financial data required by the CFO Act, we also support the achievement of the Army's vision. The improved processes will produce reliable data, which in turn are used to develop quality information. Then, using the information, leaders and managers can make informed decisions about the allocation of scarce resources. This is vital to the welfare of the people, the readiness of the Army, and our progress with transformation.

Achieving the Army vision requires the effective and efficient use of resources. The reality is that the Army is not likely to receive substantially more financial resources than it has in recent years. Therefore, an important step in achieving this vision is to optimize the resources available.

Roadmap for Compliance

Since FY99, we have pursued a comprehensive plan designed to synchronize efforts across the Army toward the goal of providing reliable, decision-useful financial information to Army leaders and managers. In so doing, we will achieve far more than simply an unqualified audit opinion on our financial statements. By building on what has already been accomplished, while continuously improving our business processes,

we will meet the mandates of the CFO Act and the information needs of our commanders, leaders, and other managers.

The overarching goal of the CFO Act is to provide leaders and managers with quality information on a routine basis that they can use for effective decision-making. An unqualified audit opinion attests to the reliability of the Army's financial information, thereby making it more useful in reaching decisions. The CFO Strategic Plan is the roadmap that will harness the efforts of financial and functional managers to accomplish those tasks and actions necessary to provide useful financial information and obtain an unqualified audit opinion. Two major milestones in this Plan are to receive a qualified opinion on our financial statements by FY07 and an unqualified opinion by FY10.

Producing quality financial information requires integrating the many stovepipe functional processes and systems that impact on the consumption of financial resources with the financial management processes and systems. This Plan is an Army-wide management plan meant to synchronize efforts across the Army's functional areas to integrate processes and systems, while improving upon the quality of management information.

Conclusion

The Army's CFO Strategic Plan is designed to synchronize Army's efforts via a single comprehensive management plan with the overall objective of providing quality information to decision-makers. This CFO Strategic Plan was developed in recognition of the fact that quality information is one of the foundations upon which achieving the Army's vision must be built. By successfully accomplishing the goals, objectives, and tasks enumerated in this plan, we will produce better management information and better ensure the availability of resources needed to provide modern equipment to a force that remains trained and ready to respond to our Nation's needs.

Availability of resources can be best assured when decision-makers at every level have the best information possible upon which to base the many everyday decisions that consume scarce resources.

*We must continue to train
and equip our Soldiers
with the very best that
money can buy.*

*GEN Peter J. Schoomaker
Army Chief of Staff*

Chapter
2

Improving Performance

The publication of this 7th Edition of the *Army Chief Financial Officers Strategic Plan* marks the sixth year that the Army financial and functional communities have worked together toward a common endeavor. Our common goal is to enable the Army to provide quality financial information to its managers and leaders on a routine basis. With quality information at their disposal, these managers and leaders, in turn, can better assess program performance and make better, more informed decisions on the optimal use of scarce resources.

During the past six years, we have witnessed some real progress in Army management. Three significant progress areas are described below:

- ◆ The **Defense Property Accountability System** (DPAS) is a CFO-compliant system used to account for Army installation equipment. During FY02, we completed DPAS implementation at over 200 Army installations worldwide. By using DPAS, the Army now has gained control of over \$20 Billion in Army installation property. Thus, we are able to report on this equipment and the associated depreciation expense in both an accurate and timely manner.
- ◆ The **Single Stock Fund** (SSF) is an Army business process re-engineering initiative to improve the logistics and financial processes in the Army Working Capital Fund, Supply Management Army (AWCF-SMA) business area. It represents one of the most sweeping changes to logistics and business processes in the past twenty-five years. SSF is merging wholesale and retail elements of the AWCF-SMA below Departmental level into a single, nationally-managed fund. This will streamline current operations that have caused numerous inefficiencies, including multiple points of sale and credit, multiple ledgers/billing accounts, and duplicative automated systems managing the same inventory. SSF is also changing how the Army budgets for Base Operations, Real Property Management Army, and other accounts.
- ◆ The **Army Audit Committee** was formed as a major component of the Army's effort to meet the DoD's goal of receiving an unqualified audit opinion by FY07 and thereafter. With Committee membership drawn from the senior leaders from the Secretariat and HQDA staff elements, senior management will not only be kept apprised of CFO Act compliance efforts, but will also influence the Army's leadership focus on needed corrective actions and business process changes. The goal of the Committee is to ensure

the Army receives an unqualified audit opinion by FY07 on its financial statements. The greater goal, however, is to provide more timely and accurate financial information to decision makers and stakeholders. The Army currently receives a “Disclaimer” audit opinion on its financial statements. While both AAA and DoDIG stated that the Army has made progress in improving the timeliness, accuracy and reliability of its financial information; clearly much more progress is needed to achieve the FY07 audit opinion goal.

In addition to the successes noted above, the Army has numerous on-going efforts that will yield significant progress toward quality financial management during FY04 and beyond. Six of these initiatives are described below.

- ◆ The **Logistics Modernization Program** (LMP) is designed to modernize the Army’s national-level logistics business practices and supporting information technology. Deployment of LMP is a key component of the Army’s transformation campaign and will create measurable improvements in Army readiness. The system provides the U.S. Army Materiel Command (AMC) with a modern, collaborative environment that will help the command concentrate on its core functions and make rapid, timely decisions. The modernization program, which is replacing the Commodity Command Standard System and the Standard Depot System, provides the Army with integrated logistics management capabilities such as total asset visibility, a single source of data, improved forecasting accuracy and real-time access to enterprise information. AMC successfully completed the initial deployment of the first phase in July 2003 with full deployment in FY05 to 12 working capital fund locations.
- ◆ The **Property Book Unit Supply Enhanced** (PBUSE) is the Army's web-based, fully interactive, combat support property accountability system that replaces the Standard Property Book System Redesign and the Unit Level Supply System-S4 and is located behind the Army Knowledge Online firewall in the Strategic and Advanced Computer Center at Fort Belvoir, Virginia. When tactical requirements dictate and direct connection to the web is not possible, the system operates in a disconnected stand-alone mode. Upon completion of a tactical requirement, the system is reconnected to the web for re-synchronization of the user's data to the main server. PBUSE provides major improvement to readiness in addition to timely and accurate information flow, total asset visibility, automatic LOGTAADS updates and Unit Transfer, Task Force Organizing, and Split Operations. In FY03, PBUSE was fielded to 727 sites. 16,000 sites remain to be fielded throughout FY05.
- ◆ The **Integrated Facilities System** (IFS) is the Army’s approved real property system that supports the Department of Public Works community. The IFS customer base consists of over 160 Army installations worldwide including Defense Logistics Agency and 16 Army Reserve Centers. IFS is currently undergoing enhancement to meet CFO Compliance. Upon completion, the

Army will accurately report over \$35.4 billion of real property on the balance sheet.

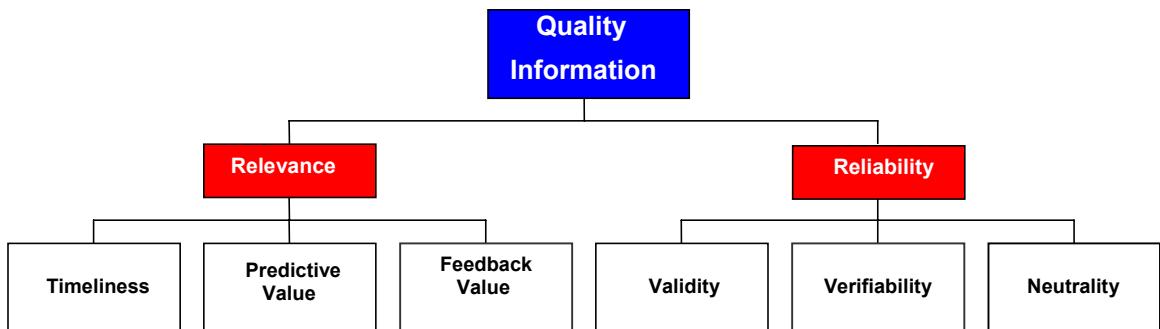
- ◆ The **Internal Use Software Accountability Initiative** is a twelve month joint effort with ASA(FM&C) and the Army CIO/G6. This initiative will identify, value, and account for all of the software products used throughout the Army in accordance with FASAB Standard #10. Once the software is identified and properly valued, it will be entered into a DPAS database so that continuous accountability and reporting can be sustained. The plan is to gain accountability by the end of FY04, so that accurate, auditable amounts are presented in the FY04 financial statements.
- ◆ The **Government Furnished Equipment Accountability Initiative** is a six month proof of concept, sponsored by ASA(FM&C), ASA(ALT) and Army G-4, to design the processes and business rules to properly account for government equipment in the custody of contractors. During the proof of concept, five installations will provide valuable feedback regarding the creation of fiduciary records on the Installation Property Book system, DPAS. Once the proof of concept proves successful, the Army will extend the processes and business rules to the rest of the Army installations until all GFE is properly accounted for on an Army property system and reported annually on the Army financial statements.
- ◆ The **General Fund Financial Management System Pilot** is intended to identify an off-the-shelf financial management system to process the finance and accounting transactions for the Army's general fund. The pilot will occur within the Installation Management Agency (IMA). Once a successful pilot is achieved, the system will be rolled out to the entire IMA and then the remainder of the Army general fund users. The pilot is scheduled for completion during FY04. Critical to the Army's CFO compliance efforts, this initiative will provide the Army with a fully compliant finance and accounting system that will integrate with the myriad functional feeder systems.

This Plan involves 17 cross-functional Army organizational elements as well as the Defense Finance and Accounting Service (DFAS), the OUSD(Comptroller) and the DoD Inspector General. The Army's four-year CFO Strategic Plan identifies the steps each organizational element must take to fully integrate all financial and non-financial processes and systems that impact Army resources.

Improving Information

An important goal of the CFO Act is for agency managers to have quality information at their disposal with which to make informed decisions. The CFO Act requires agencies to produce auditable financial statements annually. Aside from meeting the legal requirement of the Act, receiving an unqualified opinion on the financial statements attests to the *reliability* of agency financial information. Indeed, a major benefit of complying with the CFO Act is that it will improve the reliability of financial information available to Army decision-makers. To be reliable, the

information must be valid (accurate), verifiable (auditable), and neutral (free from bias). However, reliability is not the only qualitative characteristic that is needed -- the information must also be *relevant*. Relevant information implies that the information is timely and has both predictive and feedback value. The six attributes of quality information support effective stewardship and accountability over Army resources and yield two important outputs as depicted below.



Reliable and decision-useful financial information will only result when the Army meets the criteria established in OMB's Executive Branch Management Score Card standards for success in financial management. To achieve this, our financial management systems must meet Federal financial management system requirements and applicable Federal accounting standards with integrated financial and performance management systems supporting our operations to produce accurate and timely financial information. Only by meeting these criteria, can we achieve an unqualified audit opinion on our annual financial statements with no material internal control weaknesses reported by the auditors. Success in achieving an unqualified audit opinion means we will be meeting our responsibility as financial managers to provide Army leaders with the financial information they need to make informed decisions.

One test of an agency's systems and processes is the agency's ability to produce quality information for use by decision-makers. Another test is the organization's ability to produce auditable financial statements resulting in unqualified audit opinions. Indeed, without an unqualified audit opinion attesting to the reliability of the information, decision makers cannot be certain that their systems and process are producing the quality information needed for effective day-to-day management.

Assuring Accountability

The Federal government derives its authority and power from the consent of the governed. Implied with this authority is government's responsibility to publicly report on the results of its actions. Adhering to Federal accounting standards enables the government to properly report on its results. Additionally, the ability to produce quality financial information for reporting provides the public with greater confidence that the government has accountability over its resources.

Achieving greater accountability requires that all the assets and liabilities, revenues and expenses, and the full costs of programs and activities be consistently, completely and accurately recorded, monitored, and reported. Indeed, accountability demands reliable financial information upon which to base the reporting of each entity's financial position and the results of operations.

This Administration is dedicated to ensuring that the resources entrusted to the federal government are well managed and wisely used. We owe that to the American people.

President George W. Bush

Accountability to the taxpayers is only one of the reasons we must demand reliable financial information. Another important customer whom managers must satisfy is the leadership. Army leaders need relevant and reliable information to plan and conduct Army functions efficiently and effectively. Accountability and performance are inextricably linked and the key to accountability is quality information - - particularly quality financial information.

The ability to provide reliable financial information with which to make informed decisions is vital to the Army's ability to execute missions across the full spectrum of military operations. Training for and conducting military operations requires enormous resources. During a time of constrained budgets, it is increasingly difficult for commanders to find the resources they need to ensure mission accomplishment. Quality financial information is absolutely vital to assuring the sound management of all the Army's resources. It is only through integrated processes and systems that the Army will be able to produce quality financial information. Reliable, decision-useful financial information is a key lever in successful mission execution.

Improving Processes and Systems

The Army is transforming itself into a highly lethal force to fight and win wars in the 21st century. In order to succeed, we must do more than just change the way we fight. We must change the way we do business. This includes improving the processes and systems that we use daily to accomplish our responsibilities. Linked to process improvement is the necessity to develop an enterprise architecture (EA). The EA will provide a framework and blueprint to enable the integration of the myriad functional processes and systems.

To that end, the DoD Business Management Modernization Program (BMMP), is working with the Army to identify systems, map processes, and determine an optimal architecture for the future. This CFO Strategic Plan is designed also to assist in the coordination and execution of Army efforts in support of BMMP initiatives. Indeed, this plan was first constructed in an effort to coordinate the many initiatives that impact on our compliance with the various Federal management mandates.

The Army is working to use modern technology to develop flexible, streamlined procedures and processes that will provide the type of information upon which it can

base sound decisions. The financial management and functional communities are working together to eliminate unnecessary systems and retain only a select set of required systems. In conjunction with this, financial managers and functional leaders are working to ensure that the systems brought forward comply with all statutory, regulatory, and audit requirements.

By effectively integrating the financial processes and systems with the many other functional processes and systems that impact on the commanders' resources, we can provide commanders with relevant and reliable information on the availability of funds. With quality information, commanders can better assess their ability to train and maintain in light of the funds available and can better articulate the financial costs and benefits associated with various options to the chain of command.

Integrating these various processes and systems is also precisely what is required to obtain an unqualified audit opinion on the Army's annual financial statements.

Unqualified opinion is an accountant's way of saying that the information produced by the financial system and reflected in the financial statements reliably depicts the current financial position and results of Army operations. The accountant must provide reliable information in order to report on the financial position and results of Army operations and commanders can use that information to obtain a reliable, real-time snapshot of their resource situation.

Conclusion

The Army's ability to produce quality financial information will increase the confidence of Congress and the American citizens in the Army's ability to meet its stewardship responsibilities. Moreover, quality financial information will enable the Army to gain greater credibility in the eyes of Congress when deliberating budget issues. Additionally, quality financial information will enable decision makers to better utilize Army resources resulting in the highest level of accountability over the taxpayer's investment in the Army.

The road to achieving quality information across the Army will be neither smooth nor short. Indeed, much remains to be accomplished before we can produce decision-useful information that is both relevant and reliable. Thus, we must strive to improve our business processes and our systems as we work toward complying with the Federal management reform mandates. Further, we must remain engaged with the OUSD(Comptroller) BMMP Program Management Office to ensure that we maintain an enterprise view as we work toward developing solutions.

Chapter

3

Goals and Objectives

The Army CFO Strategic Plan is an Army-wide plan for transforming Army management. It serves as a coordination and synchronization document for all functional areas that must comply with Federal management reform mandates. Most of the tasks within this plan involve improving processes and integrating systems that create the information upon which decisions are made. It is our intent to improve upon the quality of this information by working toward a set of goals and objectives in mutual support of both the ASA(FM&C) and the Army visions.

The CFO Strategic Plan Working Group (SPWG) developed eight goals and supporting objectives. Working together in a coordinated effort, the SPWG representatives are responsible for the accomplishment of these goals and objectives. This is a living document that we will monitor and update each quarter. The current list of goals and objectives follows.

Goal 1: Improve accountability over all Army assets and liabilities.

1. Improve accountability over all Army assets to include: fund balance with treasury; governmental and intra-governmental investments; accounts receivable; cash and other monetary assets; operating materials and supplies; war reserves; property, plant and equipment and military equipment.
2. Improve accountability over all Army liabilities to include: accounts payable, contingent liabilities, environmental restoration liabilities, hazardous waste liabilities, and disposal liabilities.

Goal 2: Improve accountability over Army net costs.

1. Identify all responsibility segments and cost centers within the Army.
2. Develop methodology to determine expenditures for all Army responsibility segments.
3. Determine net cost of operations.
4. Develop and implement cost accounting system or cost finding techniques.

Goal 3: Improve accountability over the Army net position

1. Ensure proper recording of prior period adjustments.
2. Resolve existing balance irregularities and errors.
3. Recognize and transfer-out required exchange revenues to Treasury.

Goal 4: Improve accountability and oversight of budgetary resources

1. Determine the status of all Army General Fund budgetary resources.
2. Develop and issue procedures for reconciling balances in suspense account 6875 with Treasury.
3. Issue policy guidance to reconcile imbalances between the Standard Operations and Maintenance Army Research and Development System's fund and history databases.
4. Implement procedures requiring periodic tests to ensure the databases remain in balance.
5. Determine the status of all Army Working Capital Fund budgetary resources.

Goal 5: Improve accountability for all Army financing sources

1. Establish process for implementing OSD guidance.
2. Assess whether Statement of Financing is compiled IAW form and content instructions.
3. Ensure costs capitalized on balance sheet are accurately reported.
4. Implement corrective actions to address identified problems.
5. Improve accountability over exchange revenues.
6. Improve accountability over other financing sources.
7. Reconcile between budgetary resources obligated and net cost of operations.

Goal 6: Improve accountability of Army stewardship property and investment

1. Report stewardship assets at major program or category level.
2. Improve accountability for stewardship investments.
3. Improve accountability of stewardship land.
4. Develop method for reporting of heritage assets.
5. Determine a procedure to provide procurement and research and development investments annually on the supplementary stewardship report.
6. Improve accountability over non-federal physical property.

Goal 7: Ensure that all financial statement data obtained from the critical feeder systems are reliable

1. Ensure that critical feeder systems pass reliable information to the financial management system.
2. Identify any additional feeder systems, existing or future, critical to the Army and must be CFO compliant.

Goal 8: Improve internal controls and compliance with laws and regulations

1. Ensure that all material internal control weaknesses related to financial statements are corrected.

Implementing the Plan

This is a strategic plan that we will use to accomplish goals and objectives in support of both the ASA(FM&C) and the Army missions. The tasks required to accomplish each goal and objective are identified in **Appendix A**. In addition, **Appendix B** further segregates the tasks by each staff agency responsible.

It is now up to each staff agency to ensure that a tactical implementation plan is in place that will enable them to accomplish each task. Each staff agency's plan must identify the specific activities and resources required to complete each task. This follow-through must occur so that we will collectively accomplish the plan's goals. There are myriad tasks in this plan, and establishing priorities for the tasks must rest with each responsible functional component. The milestones chart in **Appendix C** provides major events and dates when actions must be completed. However, allocating resources and establishing priorities are decisions left for each component's tactical implementation plan.

The Principal Deputy ASA(FM&C) chairs the quarterly In-Process Reviews (IPRs) with all agencies involved to ensure that key actions are occurring as planned. On an

annual basis, ASA(FM&C) will review the entire plan and make adjustments driven by changing circumstances. In addition to the quarterly IPRs, the SPWG may form and participate in a variety of Integrated Process Teams (IPTs) that would meet on a more frequent basis to focus on specific tasks and functional areas. These teams will provide additional emphasis and resources to selected areas within the plan. By aggressively monitoring execution, we can ensure that our business processes and reporting mechanisms fully support Army commanders and soldiers.

Updating the Plan

The ASA(FM&C) has formed a CFO Strategic Plan Program Support Cell to monitor the plan and assist SPWG members with processing their assigned tasks. The Support Cell is co-located with the SAFM-FO office. The Support Cell coordinates the quarterly IPRs and periodic IPT meetings. Additionally, the Support Cell responds to staff queries and provides accounting advice and assistance for plan-related issues.

This plan is posted to the ASA(FM&C) web site and updates will be posted as required. Generally, the plan will be updated following each quarterly IPR. Also, a new edition of the plan is published each October coinciding with the new fiscal year. Staff agencies desiring to update their tasks should contact the Support Cell at SAFM-FO. The web site address is:

<http://www.asafm.army.mil/fo/fod/cfo/cfo.asp>

Appendix
A

CFO Plan Summary

This appendix provides the complete Army CFO Strategic Plan for both the General Fund and the Working Capital Fund. It contains the goals, objectives and tasks sorted by the Work Breakdown Structure (WBS) number.

Column 1: Numeric sequence of tasks.

Column 2: A code that signifies the task as General Fund (GF) task, a Working Capital Fund (WCF) task or both.

Column 3: Provides the WBS number, which acts as a built-in outline.

Column 4: Depicts the plan in outline form using goals, objectives and tasks. Tasks containing a reference in parenthesis, such as (SFFAS #1) refers to Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards #1.

A ^ indicates that an AAA review of the requirement is needed before work can start. If a task is for both working capital and general fund and the annotation is “^GF Only,” it means AAA has yet to make a determination for the general fund, but has found the Army to be non-compliant in the working capital fund and planning should proceed.

Column 5: Provides the lead agency or organization responsible for the task.

Column 6: Provides the support organization or agency responsible for the task.

This revision is effective 23 October 2003. It shows the status of all tasks identified to date.

Column 7: Establishes the date the task should be started in order to complete the task on time.

Column 8: Establishes the expected completion date of the task.

Column 9: Provides the percent completion of the task.

Column 10: Provides the Gantt chart, which illustrates the timeline for each task. It also shows the lead responsible for each task at the end of the timeline bar.

The table below provides a color code for each of the organizations that have a lead responsibility for the successful completion of the task. Organizations acting only in a supporting role throughout the strategic plan are not color-coded.

Organization	Color Key
AAA – US Army Audit Agency	Blue
ACSIM – Assistant Chief of Staff for Installation Mgmt.	Red
ARNG – Army National Guard	Teal
ASA(FM&C) – Assistant Secretary of the Army for (Financial Management & Comptroller)	Green
ASA(ALT) – Assistant Secretary of the Army for (Acquisitions, Logistics and Technology)	Grey
CEAC – Cost and Economic Analysis Center	Pink
DFAS – Defense Finance and Accounting Service	Red
ARMY G-4	Olive Green
USACE – US Army Corps of Engineers	Light Grey
AMC – Army Material Command	Yellow
MEDCOM – Army Medical Command	Purple
LOGSA – Logistics Support Activity	Khaki
ASA(I&E) – Assistant Secretary of the Army for (Installations and Environment)	Light Grey
OUSD(C) – Office of the Under Secretary of Defense (Comptroller)	Green
TJAG – The Judge Advocate General	Dark Purple
JMC – Joint Munitions Committee	Dark Blue
SBCCOM – US Army Soldier & Biological Chemical Command	Light Blue
PEO EIS – Program Executive Officer Enterprise Information Systems	Red
CIO / ARMY G-6 – Office of Chief Information Officer	Blue

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004	2005	2006	2007
				ASA(FM&C)	DFAS	9/30/94	9/30/07	44%	4	1	2	3
1	1		Improve Accountability over all Army Assets and Liabilities (Balance Sheet)	ASA(FM&C)	DFAS	9/30/94	9/30/07	44%				
2	Both	1.1	Improve Accountability over all Army Assets	ASA(FM&C)	DFAS	9/30/94	9/30/07	36%				
3	Both	1.1.1	Improve Accountability over the Fund Balance with Treasury Account	DFAS	ASA(FM&C)	10/1/98	9/30/04	81%				
4	GF	1.1.1.1	Issue and implement guidance for resolving the unreconcilable amounts on the check issue differences	DFAS	ASA(FM&C), MACOMs	6/28/99	9/30/03	100%				
5	GF	1.1.1.2	Determine how to resolve older check issue discrepancies, when documentation is no longer available	DFAS	ASA(FM&C), MACOMs, Treasury	1/1/02	9/30/03	100%				
6	WCF	1.1.1.7	Reconcile long standing undistributed disbursements and collection so that FBWT amounts are properly adjusted for these amounts	DFAS		10/1/98	8/23/04	48%				
7	WCF	1.1.1.7.1	Identify unsupportable amounts	DFAS		10/1/98	12/29/00	100%				
8	WCF	1.1.1.7.2	Provide guidance for disposition of unsupported balances	DFAS		5/31/00	9/30/02	100%				
9	WCF	1.1.1.7.3	Make necessary adjustments and eliminate the unsupportable, undistributed disbursements and collections	DFAS	ASA(FM&C), AAA	7/31/99	8/23/04	0%				

^a Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004	2005	2006	2007
				DFAS		11/2/99	9/30/03	100%	4	1	2	3
10	Both	1.1.1.8	Accurately report Fund Balance with Treasury	DFAS					4	1	2	3
11	Both	1.1.1.8.1	Reconcile and clear the statement of differences [^]	DFAS	AAA	11/2/99	9/30/03	100%	4	1	2	3
12	GF	1.1.1.8.2	Correctly report General Fund balance in financial statements [^]	DFAS					4	1	2	3
13	WCF	1.1.1.9	AAA will gain access and approval authority to obtain monthly detail reports from disbursement offices in order to develop a modified audit approach to reviewing FBWT	AAA					4	1	2	3
14	Both	1.1.1.10	Establish Long-Term Solutions to improve the accountability and reporting of FBWT	DFAS		10/1/98	4/19/02	100%	4	1	2	3
15	GF	1.1.1.11	Disclose in the General Fund financial statements the difference between FBWT in the Army GLA and balance in Treasury	DFAS		11/30/01	11/30/01	100%	4	1	2	3
16	GF	1.1.1.12	Institutionalize the monthly reconciliation and reporting of FBWT GLA with Treasury balances	DFAS		10/1/99	9/30/04	76%	4	1	2	3
17	GF	1.1.1.12.1	Incorporate institutionalized procedures	DFAS	OUSD(C)	10/1/99	12/29/00	100%	4	1	2	3
18	GF	1.1.1.12.2	Develop Training Course	DFAS		1/31/00	3/29/02	100%	4	1	2	3

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
19	GF	1.1.1.12.3	Deliver training to DFAS-IN and OPL/OCs	DFAS		11/30/01	9/30/03	100%																	
20	GF	1.1.1.12.4	Conduct follow-up and validate effectiveness & application of new reconciliation procedures	DFAS		7/22/02	9/30/04	20%																	
21	GF	1.1.2	Improve Accountability over Investments [^]	DFAS					1/3/00	10/1/02	100%														
22	GF	1.1.2.1	Record Investments (U.S. Treasury Securities) at par value in prescribed GLACs	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																	
23	GF	1.1.2.2	Maintain an investment subsidiary ledger containing name, type, acquisition date, acquisition cost, yield or interest rate, discount or premium, maturity date, and other applicable information for each investment	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																	
24	GF	1.1.2.3	Maintain proper recording for gains or losses by comparing the principal proceeds, the book value of the U.S. Treasury securities and any remaining unamortized premium or discount	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																	
25	GF	1.1.2.4	Perform quarterly reconciliation with Bureau of Public Debt	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																	
26	GF	1.1.2.5	Process transaction confirmations from Treasury in month of notification	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																	
27	GF	1.1.2.6	Retain all financial transactions and documents	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																	

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								4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
28	GF	1.1.2.7	Record unamortized and amortized discounts or premiums in prescribed GLACs	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																			
29	GF	1.1.2.8	Ensure proper recording of income of the sale of investments	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																			
30	GF	1.1.2.9	Amortize premiums and discounts over the life of investments	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																			
31	GF	1.1.2.10	Quarterly report investments to fund managers for joint reviews or when there is a change in trust fund managers or other employees having access to the investment, substantial addition, disposition or replacement in the composition of the portfolio	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																			
32	GF	1.1.2.11	Reconcile investment values in departmental reports with Treasury Trial Balance	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																			
33	GF	1.1.2.12	Reconcile source documents processed through PBAS with expenditure data	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%																			
34	Both	1.1.3	Improve Accountability of all Army Receivables (Entity and Non-Entity Governmental and Intragovernmental)	DFAS				62%								9/29/04											
35	Both	1.1.3.1	Improve accountability over accounts receivable due to criminal and civil fraud recovery	TJAG	DFAS	10/1/03	9/29/04	0%																			
36	Both	1.1.3.1.1	Monitor fraud cases from initiation to disbursement of recovered funds	TJAG				0%								9/29/04											

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
37	Both	1.1.3.1.1.1	Designate an activity within DFAS to officially receive Army fraud recoveries and process to the accountable activity	DFAS		10/1/03	9/29/04	0%																	
38	Both	1.1.3.1.1.2	Document and disseminate the roles and responsibilities for receipt of fraud recoveries to the designated DFAS activity	DFAS		10/1/03	9/29/04	0%																	
39	Both	1.1.3.1.2	Verify that DOJ has reported all recoveries associated with an Army appropriation to the appropriate Army activity	TJAG		10/1/03	9/29/04	0%																	
40	Both	1.1.3.1.3	Establish interim procedures to strengthen communication lines and relationships among activities involved in the fraud recovery process while a management information system is under development	TJAG	DFAS	10/1/03	9/29/04	0%																	
41	Both	1.1.3.1.3.1	Host a workshop to discuss the weaknesses in the current fraud recovery process and develop long-term solutions. This workshop should include all the components in the fraud recovery process	TJAG	DFAS	10/1/03	9/29/04	0%																	
42	Both	1.1.3.1.3.2	Select an approach to strengthen communication based on the outcome of the workshop, so that Army activities have the opportunity to determine whether recovery funds are available for use or whether alternative collection methods should be explored	TJAG	DFAS	10/1/03	9/29/04	0%																	
43	Both	1.1.3.1.4	Determine whether or not recovered funds are eligible for use based on the provision of 31 US Code subsection 3302	TJAG		10/1/03	9/29/04	0%																	
44	Both	1.1.3.1.5	Develop and implement a management information system to improve communication between parties involved in the fraud recovery process including the functionality provided in AAA Audit A-2003-0265-FiG and reporting the associated A/R and collections in AFS	TJAG	DFAS	10/1/03	9/29/04	0%																	
45	Both	1.1.3.2	Determine the source of all Army Receivables and ensure that all receivables are identified and recorded	DFAS		10/2/01	9/30/02	100%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				
									4	1	2	3	4	1	2	3	4	1	2	3	4
46	Both	1.1.3.2.1	Record a receivable when an Army General or Working Capital fund establishes a claim based on legal provisions or the provision of goods or services (SFFAS # 1, par. 41)	DFAS	TJAG	10/2/01	9/30/02	100%													
47	GF	1.1.3.2.2	Establish reasonable estimates when the amount of the receivable is unknown (SFFAS # 1, par. 41) [^]	DFAS	TJAG	10/25/01	9/27/02	100%													
48	GF	1.1.3.3	Determine if there is a need for an allowance for bad debt account	DFAS	ASA(FM&C)	10/1/98	3/31/04	90%													
49	GF	1.1.3.3.1	Determine if allowance for bad debt account is accurately recorded (Public Only)	DFAS	ASA(FM&C), AAA	10/1/98	3/31/04	90%													
50	Both	1.1.3.4	Recognize losses when it is unlikely (greater than 50 percent chance) that receivables will be fully collected (SFFAS # 1, par. 44) ^v	DFAS		10/2/01	3/31/04	90%													
51	WCF	1.1.3.5	Recognize an allowance for estimated uncollectible Accounts Receivable to reduce the reported gross amount to net realizable value (SFFAS # 1, par. 45)	DFAS		10/2/01	3/31/04	90%													
52	GF	1.1.3.6	Disclose the major categories of Accounts Receivable by amount, type, and methodology to estimate the allowance for uncollectible amounts (SFFAS # 1, par. 52) ^f	DFAS		10/2/01	3/31/04	90%													
53	Both	1.1.4	Improve Accountability over all Army Cash and Other Monetary Assets	DFAS		9/30/94	9/30/07	46%													
54	WCF	1.1.5	Improve Accountability over Inventory and Related Property	ARMY G-4	AMC	10/1/98	9/30/07	21%													

[^] Requiring AAA review

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
55	WCF	1.1.5.1	Improve accountability over Inventory	ARMY G-4	AMC	10/3/00	1/31/05	8%																	
56	WCF	1.1.5.1.1	Provide guidance for establishing the value of inventory using a historical cost method	OUSDC(C)																					
57	WCF	1.1.5.1.2	Provide guidance for establishing the inventory baseline (i.e. an acceptable value for on-hand inventory at the time systems are converted to a historical cost method)	OUSDC(C)		7/6/01	7/6/01	100%																	
58	WCF	1.1.5.1.3	Provide policy for reporting Excess, Obsolete and Beyond Repair Inventory	OUSDC(C)		9/1/03	9/29/04	0%																	
59	WCF	1.1.5.1.4	Incorporate the revised valuation policy for Inventory into the DoD FMR (DoD 7000.14-R)	OUSDC(C)		3/28/01	8/12/02	100%																	
60	WCF	1.1.5.1.5	Define inventory and publish Army implementation guidance	Army G-4		3/2/01	3/31/04	0%																	
61	WCF	1.1.5.1.6	Provide policy so the Army can value Inventory held for repair using either the allowance or direct method (SFFAS #3, para. 32 & 33)(OUSDC(C) prescribed the use of the allowance method in the 04 AUG2003 memo)	OUSDC(C)		3/5/01	1/30/04	0%																	
62	WCF	1.1.5.1.7	Accurately Record Inventory Assets in Inventory Records	ARMY G-4	AMC	3/2/01	1/31/05	5%																	
63	WCF	1.1.5.1.7.1	Base all records for Inventory on original applicable source documentation (valid sources of entry include; contracts, invoices, receiving rpts, pymt vouchers, materiel-return docs, transfer docs, inventory docs, issue and turn-in docs)^	ARMY G-4	AMC	3/2/01	1/31/05	0%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	4	2004	2005	2006	2007
				ARMY G-4	AMC	3/2/01	12/31/04	25%	4	1	2	3	4
64	WCF	1.1.5.1.7.2	Develop a methodology to convert from current inventory valuation processes to the standard valuation method selected (MAC) [^]	ARMY G-4	AMC								
65	WCF	1.1.5.1.7.3	Accurately record inventory transactions at actual cost in the property records (SFFAS #3 para. 19)	ARMY G-4	AMC	1/10/03	1/10/05	0%					
66	WCF	1.1.5.1.7.4	Value inventory at Moving Average Cost (MAC)	ARMY G-4	AMC	3/27/01	1/31/05	0%					
67	WCF	1.1.5.1.7.4.1	Value inventory at Moving Average Cost (MAC) for Depot Maintenance [^]	ARMY G-4	AMC	3/27/01	1/31/05	0%					
68	WCF	1.1.5.1.7.4.2	Value inventory at Moving Average Cost (MAC) for Supply Management Activity [^]	ARMY G-4	AMC	3/27/01	1/31/05	0%					
69	WCF	1.1.5.1.8	Expense inventory (at MAC) when it is sold to the end user [^]	ARMY G-4	AMC	10/3/00	1/31/05	0%					
70	WCF	1.1.5.1.9	Improve the accountability of Excess, Obsolete and Beyond Repair Inventory	ARMY G-4	AMC	10/1/01	1/31/05	20%					
71	WCF	1.1.5.1.9.1	Report items that are determined to be beyond economic and contingency retention stock levels as Inventory - Excess, Obsolete, and Beyond Repair until the materiel is declared excess and dropped from inventory [^]	ARMY G-4	AMC	10/1/01	9/30/02	100%					
72	WCF	1.1.5.1.9.2	Record materiel received for disposal, regardless of condition code, in the excess account (USSGL 1513 or 1524) at the losing entities' Moving Average Cost (MAC) [^]	ARMY G-4	AMC	8/12/03	1/31/05	0%					

[^] Requiring AAA review

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
73	WCF	1.1.5.1.9.3	Record a 100% revaluation allowance on inventory received for disposal and recorded in the excess accounts at Moving Average Cost (USSGL 1513 or 1524) ^a	ARMY G-4	AMC	8/12/02	1/31/05	0%																	
74	WCF	1.1.5.1.10	Improve accountability over Inventory In-Transit	ARMY G-4	AMC	10/1/03	1/31/05	0%																	
75	WCF	1.1.5.1.10.1	Accurately record, reconcile and monitor inventory in-transit	ARMY G-4	AMC	10/1/03	1/31/05	0%																	
76	WCF	1.1.5.1.10.2	Based on the logistics transaction, properly account for inventory in-transit in Army financial systems	ARMY G-4	AMC	10/1/03	1/31/05	0%																	
77	WCF	1.1.5.1.11	Improve Internal Controls over Inventory	ARMY G-4	AMC	3/2/01	9/29/04	0%																	
78	WCF	1.1.5.1.11.1	Consistently perform physical inventory counts in accordance with the AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/29/04	0%																	
79	WCF	1.1.5.1.11.2	Validate that installations are correctly performing physical inventory counts in accordance with AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/29/04	0%																	
80	GF	1.1.5.2	Improve Accountability over Operating Materials and Supplies (OM&S)	ARMY G-4	AMC	10/3/00	9/30/07	7%																	
81	GF	1.1.5.2.1	Provide guidance for establishing the value of OM&S using a historical cost method	OUSDC(C)		7/6/01	7/6/01	100%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
82	GF	1.1.5.2.2	Provide policy for valuation of operating expenses associated with consumption of OM&S in normal operations	OUSD(C)		3/2/01	9/30/01	100%																	
83	GF	1.1.5.2.3	Provide guidance for establishing the inventory baseline (i.e. an acceptable value for on-hand OM&S at the time systems are converted to a historical cost method)	OUSD(C)		9/1/03	9/30/04	0%																	
84	GF	1.1.5.2.4	Provide Policy for reporting Excess, Obsolete and Beyond Repair OM&S	OUSD(C)		3/28/01	8/12/02	100%																	
85	GF	1.1.5.2.5	Incorporate the revised valuation policy for OM&S into the DoD FMR (DoD 7000.14-R)	OUSD(C)		3/2/01	3/31/04	0%																	
86	GF	1.1.5.2.6	Define OM&S and publish Army implementation guidance	ARMY G-4	AMC	3/5/01	12/30/04	0%																	
87	GF	1.1.5.2.7	Obtain final approval from OUSD(C) for the Army's approach to conversion from the Purchase to Consumption Method	ARMY G-4	AMC	10/3/00	1/2/06	50%																	
88	GF	1.1.5.2.8	Accurately Record OM&S	ARMY G-4	AMC	1/1/03	9/30/07	0%																	
89	GF	1.1.5.2.8.1	Record OM&S transactions based on original applicable source documentation as defined by the DoD FMR	ARMY G-4	AMC	1/1/03	9/30/07	0%																	
90	GF	1.1.5.2.8.1.1	Record OM&S transactions based on original applicable source documentation as defined by the DoD FMR in LMP	ARMY G-4	AMC	1/1/03	1/31/05	0%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	4	2004	2005	2006	2007
				ARMY G-4	AMC	10/1/03	9/30/07	0%	4	1	2	3	4
91	GF	1.1.5.2.8.1.2	Record OM&S transactions based on original applicable source documentation as defined by the DoD FMR in GCSS Army	ARMY G-4	AMC	10/1/03	9/30/07	0%					
92	GF	1.1.5.2.8.2	Record OM&S held for use at historical cost at the time of initial purchase [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%					
93	GF	1.1.5.2.8.2.1	Record OM&S held for use at historical cost at the time of initial purchase in LMP [^]	ARMY G-4	AMC	10/1/03	1/31/05	0%					
94	GF	1.1.5.2.8.2.2	Record OM&S held for use at historical cost at the time of initial purchase in GCSS Army [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%					
95	GF	1.1.5.2.8.3	Recognize donated OM&S at their fair value at the time of donation [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%					
96	GF	1.1.5.2.8.3.1	Recognize donated OM&S at their fair value at the time of donation in LMP [^]	ARMY G-4	AMC	10/1/03	1/31/05	0%					
97	GF	1.1.5.2.8.3.2	Recognize donated OM&S at their fair value at the time of donation in GCSS Army [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%					
98	GF	1.1.5.2.8.4	Record the acquisition cost (i.e. actual price paid for an OM&S item net of any discounts determined to be economically feasible to take) for OM&S in the applicable general ledger account until the item is issued to a user or consumer [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%					
99	GF	1.1.5.2.8.4.1	Record the acquisition cost (i.e. actual price paid for an OM&S item net of any discounts determined to be economically feasible to take) for OM&S in the applicable general ledger account until the item is issued to a user or consumer in LMP [^]	Army G-4	AMC	10/1/03	1/31/05	0%					

[^] Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	4	1	2	3	4	1	2	3	4	1	2	3	4	
												2004		2005		2006		2007				
												9/30/07	9/30/07	9/30/07	9/30/07	9/30/07	9/30/07	9/30/07	9/30/07	9/30/07	9/30/07	9/30/07
100	GF	1.1.5.2.8.4.2	Record the acquisition cost (i.e. actual price paid for an OM&S item net of any discounts determined to be economically feasible to take) for OM&S in the applicable general ledger account until the item is issued to a user or consumer in GCSS Army [^]	Army G-4	AMC	10/1/03	9/30/07	0%														
101	GF	1.1.5.2.8.5	Include all appropriate purchase and production costs incurred to bring OM&S held for use to their current condition and location [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%														
102	GF	1.1.5.2.8.5.1	Include all appropriate purchase and production costs incurred to bring OM&S held for use to their current condition and location in LMP [^]	ARMY G-4	AMC	10/1/03	1/31/05	0%														
103	GF	1.1.5.2.8.5.2	Include all appropriate purchase and production costs incurred to bring OM&S held for use to their current condition and location in GCSS Army [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%														
104	GF	1.1.5.2.8.6	Charge any abnormal costs for OM&S held for use such as excessive handling or rework costs to the operations of the period as an operating expense [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%														
105	GF	1.1.5.2.8.6.1	Charge any abnormal costs for OM&S held for use such as excessive handling or rework costs to the operations of the period as an operating expense in LMP [^]	ARMY G-4	AMC	10/1/03	1/31/05	0%														
106	GF	1.1.5.2.8.6.2	Charge any abnormal costs for OM&S held for use such as excessive handling or rework costs to the operations of the period as an operating expense in GCSS Army [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%														
107	GF	1.1.5.2.8.7	Develop a plan to convert from current valuation processes to approved valuation method. This plan will identify changes to feeder systems including milestones and estimates of resources required	ARMY G-4	AMC	10/1/03	1/2/06	0%														
108	GF	1.1.5.2.9	Property Identify and Account for Excess, Obsolete and Beyond Repair OM&S	ARMY G-4	AMC, DFAS	8/12/02	9/30/07	17%														

[^] Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	4	1	2	3	4	1	2	3	4	1	2	3	4
Fiscal Year 2004-2007																					
109	GF	1.1.5.2.9.1	Accurately record Excess, Obsolete, and Unservicable OM&S with a condition code H, P, or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual (DoD 4000.25-2-M)	ARMY G-4	AMC	8/12/02	9/30/07	25%													
110	GF	1.1.5.2.9.1.1	Accurately record Excess, Obsolete, and Unservicable OM&S with a condition code H, P, or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual (DoD 4000.25-2-M)	ARMY G-4	AMC	8/12/02	1/31/05	25%													
111	GF	1.1.5.2.9.1.2	Accurately record Excess, Obsolete, and Unservicable OM&S with a condition code H, P, or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual (DoD 4000.25-2-M)	ARMY G-4	AMC	8/12/02	9/30/07	25%													
112	GF	1.1.5.2.9.2	Populate the account Excess, Obsolete and Beyond Repair (USSGL 1513) with Materiel listed in condition code H, P or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual (DoD 4000.25-2-M)^	DFAS	AMC	8/12/02	9/30/07	25%													
113	GF	1.1.5.2.9.2.1	Populate the account Excess, Obsolete and Beyond Repair (USSGL 1513) with Materiel listed in condition code H, P or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in LMP (DoD 4000.25-2-M)^	DFAS	AMC	8/12/02	1/31/05	25%													
114	GF	1.1.5.2.9.2.2	Populate the account Excess, Obsolete and Beyond Repair (USSGL 1513) with Materiel listed in condition code H, P or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in GCSS Army (DoD 4000.25-2-M)^	DFAS	AMC	8/12/02	9/30/07	25%													
115	GF	1.1.5.2.9.3	Record a 100% revaluation allowance on OM&S received for disposal and post transactions to the excess accounts (USSGL 1513 or 1524) at MAC^	DFAS	AMC	8/12/02	9/30/07	0%													
116	GF	1.1.5.2.9.3.1	Record a 100% revaluation allowance on OM&S received for disposal and post transactions to the excess accounts (USSGL 1513 or 1524) at MAC in LMP^	DFAS	AMC	8/12/02	1/31/05	0%													
117	GF	1.1.5.2.9.3.2	Record a 100% revaluation allowance on OM&S received for disposal and post transactions to the excess accounts (USSGL 1513 or 1524) at MAC in GCSS Army^	DFAS	AMC	8/12/02	9/30/07	0%													

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				ARMY G-4	AMC	8/12/02	9/30/07	0%	4	1	2	3	4
118	GF	1.1.5.2.10	Accurately Recognize Operating Expenses Associated with Consumption of OM&S Assets	ARMY G-4	AMC	8/12/02	9/30/07	0%					
119	GF	1.1.5.2.10.1	Accurately record the issue of OM&S when a form DA1556 is submitted	ARMY G-4	AMC	8/12/02	9/30/07	0%					
120	GF	1.1.5.2.10.1.1	Accurately record the issue of OM&S when a form DA1556 is submitted in LMP	ARMY G-4	AMC	8/12/02	1/31/05	0%					
121	GF	1.1.5.2.10.1.2	Accurately record the issue of OM&S when a form DA1556 is submitted in GCSS Army	ARMY G-4	AMC	8/12/02	9/30/07	0%					
122	GF	1.1.5.2.10.2	Remove the cost of goods from the OM&S account and record the value as an operating expense in the period that the item(s) is/are issued for consumption in normal operations. ^a	DFAS	AMC	10/1/03	9/30/07	0%					
123	GF	1.1.5.2.10.2.1	Remove the cost of goods from the OM&S account and record the value as an operating expense in the period that the item(s) is/are issued for consumption in normal operations in LMP ^a	DFAS	AMC	10/1/03	1/31/05	0%					
124	GF	1.1.5.2.10.2.2	Remove the cost of goods from the OM&S account and record the value as an operating expense in the period that the item(s) is/are issued for consumption in normal operations in GCSS Army. ^a	DFAS	AMC	10/1/03	9/30/07	0%					
125	GF	1.1.5.2.10.3	Ensure that in cases where the purchase method is allowed that the OM&S a) have a general use b) are not significant in dollar value, and c) are in the hands of an end user	ARMY G-4	AMC	10/1/03	9/30/07	0%					
126	GF	1.1.5.2.10.3.1	Ensure that in cases where the purchase method is allowed that the OM&S a) have a general use b) are not significant in dollar value, and c) are in the hands of an end user in LMP	ARMY G-4	AMC	10/1/03	1/31/05	0%					

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				ARMY G-4	AMC	10/1/03	9/30/07	0%	4 1	2 3	1 2	3 4
127	GF	1.1.5.2.10.3.2	Ensure that in cases where the purchase method is allowed that the OM&S a) have a general use b) are not significant in dollar value, and c) are in the hands of an end user in GCSS Army	ARMY G-4	AMC	10/1/03	9/30/07	0%				
128	GF	1.1.5.2.11	Improve accountability over OM&S in-transit	ARMY G-4	AMC	10/1/03	9/30/07	0%				
129	GF	1.1.5.2.11.1	Accurately record, reconcile and monitor OM&S in-transit	ARMY G-4	AMC	10/1/03	9/30/07	0%				
130	GF	1.1.5.2.11.1.1	Accurately record, reconcile and monitor OM&S in-transit in LMP	ARMY G-4	AMC	10/1/03	1/31/05	0%				
131	GF	1.1.5.2.11.1.2	Accurately record, reconcile and monitor OM&S in-transit in GCSS Army	ARMY G-4	AMC	10/1/03	9/30/07	0%				
132	GF	1.1.5.2.11.2	Based on logistics transaction, properly account for in-transits in Army financial systems [^]	DFAS	AMC	10/1/03	9/30/07	0%				
133	GF	1.1.5.2.11.2.1	Based on logistics transaction, properly account for in-transits in LMP [^]	DFAS	AMC	10/1/03	1/31/05	0%				
134	GF	1.1.5.2.11.2.2	Based on logistics transaction, properly account for in-transits in GCSS Army [^]	DFAS	AMC	10/1/03	9/30/07	0%				
135	GF	1.1.5.2.12	Improve Internal Controls over OM&S	ARMY G-4	AMC	3/2/01	9/30/04	0%				

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				ARMY G-4	AMC	3/2/01	9/30/04	0%	4 1	2 3	1 2	3 4
136	GF	1.1.5.2.12.1	Consistently perform physical inventory counts in accordance with the AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/30/04	0%				
137	GF	1.1.5.2.12.2	Validate that installations are correctly performing physical inventory counts in accordance with AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/30/04	0%				
138	Both	1.1.6	Improve Accountability over all Army General Equipment	ARMY G-4	AMC	3/2/01	9/30/04	0%				
139	Both	1.1.6.1.1	Establish a baseline of all Army general equipment	ARMY G-4	AMC	3/2/01	9/30/04	0%				
140	Both	1.1.6.1.1.1	Validate existence and completeness of all Army General Equipment (a) OSD personal property contract)	ASA(FM&C)	ASA(FM&C)	11/3/98	12/31/02	100%				
141	GF	1.1.6.1.1.2	Improve accountability over Army Military Equipment now defined as General PP&E in accordance with SFFAS #23 "Eliminating the Category of NDPP&E"	ARMY G-4	AMC	7/4/00	9/30/05	18%				
142	GF	1.1.6.1.1.2.1	Provide OSD Guidance for the capitalization and depreciation of military equipment	OUSD(ATL)	AMC	10/1/02	4/30/04	50%				
143		1.1.6.1.1.2.2	Army issue and implement guidance for the capitalization and depreciation of military equipment	ARMY G-4	ASA(FM&C)	2/3/03	1/30/04	0%				
144		1.1.6.1.1.2.3	Automate the reporting of military equipment for financial statement reporting	ARMY G-4	AMC	10/1/02	9/30/05	0%				

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									4	1	2	3	4	1	2	3	4	1	2	3	4
145	GF	1.1.6.1.1.2.4	Establish a baseline of all Army Military Equipment	OUSD(ATL)	ASA(FM&C), ARMY G-4, ASA(ATL)	10/1/02	9/30/05	0%													
146	GF	1.1.6.1.1.2.5	Deploy a FFMIA compliant property accountability system to all MTOE UIC property books	ARMY G-4		10/1/02	9/30/05	0%													
147	GF	1.1.6.1.1.2.6	Ensure that military equipment is recorded at acquisition/historical cost, including all costs incurred to bring the equipment to a form and location suitable for its intended use (SFFAS #6, par.26)	ASA(ALT)	ARMY G-4	10/1/02	9/30/05	0%													
148	GF	1.1.6.1.1.2.7	Capitalize and depreciate military equipment (FASAB #23 "Eliminating the Category of NDPP&E" and SFFAS #6, par. 35-37)	ARMY G-4		10/1/02	9/30/05	0%													
149	GF	1.1.6.1.1.2.8	Develop an automated process for reporting of Army military equipment for quarterly financial statement reporting	ARMY G-4		10/3/00	1/31/05	0%													
150	GF	1.1.6.1.1.2.9	Ensure that the cost of military equipment transferred from other federal entities is recorded (FASAB #23 "Eliminating NDPP&E" and SFFAS #6, par. 31) [^]	ARMY G-4		10/1/02	9/30/05	0%													
151	GF	1.1.6.1.1.2.10	Ensure that military equipment acquired through exchange is recorded (FASAB #23 "Eliminating the Category of NDPP&E" and SFFAS #6, par. 32) [^]	ARMY G-4		10/1/02	9/30/05	0%													
152	GF	1.1.6.1.1.2.11	Record military equipment in property records when title passes or when good are received (SFFAS #6 par. 34)	ARMY G-4		10/1/02	9/30/05	0%													
153	GF	1.1.6.1.1.2.12	Record military equipment that is disposed, retired, or removed from service (FASAB #23 "Eliminating the Category of NDPP&E" and SFFAS #6, par. 38-39)	ARMY G-4		10/1/02	9/30/05	0%													

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									2004	2005	2006	2007									
154	GF	1.1.6.1.1.2.13	Prepare notes for adjustments made to general property (including military equipment) by major class (FASAB #23 "Eliminating the Category of NDPP&E" and SFFAS #6, par. 44, 45) ^a	ARMY G-4	ASA(FM&C)	10/1/02	9/30/05	0%													
155	GF	1.1.6.1.1.2.14	Accurately record additions and deletions for military equipment	ARMY G-4	AMC	10/1/02	9/30/04	0%													
156	Both	1.1.6.1.1.4	Validate AMMEDDPAS data integrity	MEDCOM	ARMY G-4, AMC, ASA(FM&C)	7/4/00	9/30/02	100%													
157	Both	1.1.6.1.1.7	Improve Accountability of Internal Use Software (specifically identifiable, useful life 2 years or greater, not intended for sale, acquired or constructed for use by the entity)	CIO/Army G-6	ASA(FM&C)	10/3/00	11/1/04	9%													
158	Both	1.1.6.1.1.7.1	Establish a Baseline of Internal Use Software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													
159	Both	1.1.6.1.1.7.1.1	Exclude software integrated in General PP&E and Special Test Equipment from Internal Use Software.	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													
160	Both	1.1.6.1.1.7.2	Account for Internal Use Software in an automated and centralized inventory system	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%													
161	Both	1.1.6.1.1.7.3	Recognize and capitalize Internal Use Software that has a useful life of 2 Years or more and the cost is equal or exceeds the DoD capitalization threshold (SFFAS #6, par. 27-28; SFFAS # 10, par. 15)	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%													
162	Both	1.1.6.1.1.7.3.1	Identify and record software as commercial-off-the-shelf (COTS), contractor-developed or internally-developed	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%													

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				CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	4	1	2	3
163	Both	1.1.6.1.1.7.3.1.1	Record the capitalized cost of COTS software as the actual purchase price plus any material internal costs incurred for implementation	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	4	1	2	3
164	Both	1.1.6.1.1.7.3.1.2	Record the capitalized cost of contractor-developed software as the amount paid to the contractor to design, program, install and implement new or existing software	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	4	1	2	3
165	Both	1.1.6.1.1.7.3.1.3	Record the capitalized costs for internally-developed software as the full cost incurred during the software development stage	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	4	1	2	3
166	Both	1.1.6.1.1.7.3.1.3.1	Include salaries of programmers, systems analysts, project analysis, project managers, and administrative personnel in the full cost of internally-developed software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	4	1	2	3
167	Both	1.1.6.1.1.7.3.1.3.2	Include employee benefits, outside consultant's fees, rent and supplies in the full cost of internally-developed software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	4	1	2	3
168	Both	1.1.6.1.1.7.3.1.3.3	Limit capitalized cost of internally-developed software to costs incurred once management expects the project will be completed and used as intended	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	4	1	2	3
169	Both	1.1.6.1.1.7.3.1.3.4	Limit capitalized cost of internally-developed software to costs incurred after the conceptual formulation and the design phase	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	4	1	2	3
170	Both	1.1.6.1.1.7.3.1.3.5	Internally-developed software used by another activity without cost should be capitalized and depreciated by the developing activity	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	4	1	2	3
171	Both	1.1.6.1.1.7.4	Expense all data conversion costs incurred for internally-developed, contractor-developed or COTS software (SFFAS #10, par. 19)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	4	1	2	3

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									2004	2005	2006	2007									
172	Both	1.1.6.1.1.7.4.1	Include the cost to develop or obtain software that allows for access or conversion of existing data to new software in conversion cost expense	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													
173	Both	1.1.6.1.1.7.5	Expense all costs incurred after final acceptance testing has been successfully completed for COTS, contractor-developed and internally-developed software (excluding improvements) (SFFAS #10, par. 20)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													
174	Both	1.1.6.1.1.7.6	Ensure that multiuse software (serves both internal uses and stewardship purposes) is accounted for as internal use software (SFFAS #10, par. 21)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													
175	Both	1.1.6.1.1.7.7	Capitalize and depreciate all integrated software (i.e. software that is integral to the operation of General PP&E) as part of General PP&E (SFFAS #10, par. 22)	Army G-4		10/3/00	10/31/02	100%													
176	Both	1.1.6.1.1.7.8	Allocate the capitalizable and non-capitalizable costs of bundled products and services among individual elements on the basis of reasonable estimate of their relative fair values (SFFAS #10, par. 23)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													
177	Both	1.1.6.1.1.7.9	Capitalize bulk purchases of software programs that individually meet the DoD capitalization threshold - expense the cost of bulk purchases below the threshold (SFFAS #10, par. 24)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													
178	Both	1.1.6.1.1.7.10	Capitalize expenditures that add capability/functionality and exceed the DoD capitalization threshold and the enhancement will result in significant additional capabilities (SFFAS #10, par. 25-27)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													
179	Both	1.1.6.1.1.7.11	Expense expenditures that result in only extending the useful life or capacity of the software (SFFAS #10, par. 25-27)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													
180	Both	1.1.6.1.1.7.12	Recognize a loss and adjust the book value accordingly if software becomes impaired (SFFAS # 10, par. 28-30)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%													

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
181	Both	1.1.6.1.1.7.13	Adjust the net realizable value and, if any, recognize a loss on developmental software when it is concluded that the software will not be placed in service (SFFAS # 10, par. 31)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%																	
182	Both	1.1.6.1.1.7.14	Amortize software in a systematic and rational manner over the estimated useful life (5 years) of the software (SFFAS #10, par. 31)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%																	
183	Both	1.1.6.1.1.7.15	Retain source documentation for all capitalized internal use software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%																	
184	Both	1.1.6.1.1.7.16	Prepare a note to the financial statements for material software costs to include the costs, amortization, net book value and estimated useful life for each class of software and method of amortization (SFFAS #10, par. 35)	ASA(FM&C)		10/1/03	9/30/04	0%																	
185	Both	1.1.6.1.1.8	Ensure that the cost of General Equipment transferred from other federal entities is recorded (SFFAS # 6, par. 31) [^]	ARMY G-4		10/2/00	12/31/01	100%																	
186	Both	1.1.6.1.1.9	Ensure that General Equipment acquired through exchange is recorded (SFFAS # 6, part. 32) [^]	ARMY G-4		10/2/00	9/3/02	100%																	
187	Both	1.1.6.1.1.10	Record general equipment in property records when title passes or when goods are received (SFFAS # 6, par. 34) [^]	ARMY G-4		3/23/01	4/15/03	100%																	
188	Both	1.1.6.1.1.11	Record general equipment that is disposed, retired, or removed from service (SFFAS # 6, par. 38-39) [^]	ARMY G-4		10/2/00	1/24/02	100%																	
189	Both	1.1.6.1.1.12	Prepare notes for adjustments made to general property by major class (SFFAS # 6, part.44,45) [^]	ARMY G-4		10/2/00	12/31/01	100%																	

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									4	1	2	3	4	1	2	3	4	1	2	3
190	Both	1.1.6.1.2	Complete fielding of automated systems that will provide accountability and compute depreciation	ARMY G-4		10/1/98	9/30/02	99%												
191	GF	1.1.6.1.2.1	Field DPAS to required units and activities (SFFAS #6, SFFAS #3)	ASA(FM&C)	Army G-4	4/5/00	4/19/02	100%												
192	GF	1.1.6.1.2.2	Verify the accuracy of the personal property data during the transfer to DPAS (SFFAS #6, SFFAS #3)	ASA(FM&C)	Army G-4	10/1/98	4/19/02	100%												
193	Both	1.1.6.1.2.3	Ensure that General Equipment is recorded at acquisition/historical cost, including all costs incurred to bring the equipment to a form and location suitable for its intended use (SFFAS # 6, par. 26)	ARMY G-4		3/22/01	9/30/02	95%												
194	GF	1.1.6.1.2.4	Calculate and Record depreciation (SFFAS # 6, par. 35-37)	ARMY G-4		9/20/00	4/19/02	100%												
195	Both	1.1.7	Improve Accountability and Valuation of all Army Real Property	ACSIM		10/1/98	9/30/05	42%												
196	Both	1.1.7.1	Establish a baseline of all Army real property	ACSIM	USACE	10/1/98	9/30/05	42%												
197	Both	1.1.7.1.1	Compile all Army real property at the Installations	ACSIM	USACE	10/1/98	9/30/05	42%												
198	Both	1.1.7.1.1.1	Identify real property on Army installations that should be reported on balance sheet	ACSIM	USACE	10/1/98	9/30/05	42%												

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									4	1	2	3	4	1	2	3	4	1	2	3	4
199	GF	1.1.7.1.1.1.1	Ensure procedures are in place and verify that all heritage assets are removed from the balance sheet in accordance with SFFAS # 6, par. 63 [^]	ACSIM		7/2/01	9/30/03	100%													
200	GF	1.1.7.1.1.1.2	Ensure procedures & verify that all land and land rights owned by the Army & not acquired with other PP&E are removed from the balance sheet and reported as Stewardship Land (SFFAS # 6, par. 68 & SFFAS # 8, par. 74) [^]	ACSIM		1/1/02	9/30/03	100%													
201	Both	1.1.7.1.1.1.3	Ensure accurate values are contained in real property automated records	ACSIM	USACE	10/1/98	9/30/05	28%													
202	Both	1.1.7.1.1.1.3.1	Update and distribute DA Pamphlet 420-6, DPW Resource Management System	ACSIM	USACE	3/25/02	9/30/04	0%													
203	Both	1.1.7.1.1.1.3.2	Ensure that Real Property is recorded at acquisition/historical cost, including all costs incurred to bring the real property to a form and location suitable for its intended use (SFFAS # 6, par. 26)	ACSIM	USA/CF, ARNG	3/20/01	6/28/04	14%													
204	Both	1.1.7.1.1.1.3.3	Ensure that the cost of Real Property transferred from other federal entities is recorded at its historical cost less any depreciation or amortization (SFFAS # 6, par. 31) [^]	ACSIM		1/1/04	9/30/05	0%													
205	Both	1.1.7.1.1.1.3.4	Ensure that Real Property acquired through exchange is recorded at fair value of the PP&E at the time of the exchange (SFFAS # 6, par. 32) [^]	ACSIM		1/1/04	9/30/05	0%													
206	WCF	1.1.7.1.1.1.3.5	Verify the accuracy of the real property data during the transfer to DPAS	ACSIM		10/18/01	10/18/01	100%													
207	WCF	1.1.7.1.1.1.3.6	Calculate and Record depreciation (SFFAS # 6, par. 35-37)	ACSIM		9/30/03	9/30/04	0%													

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007			
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
208	Both	1.1.7.1.1.1.3.7	Record Real Property that is disposed, retired, or removed from service (SFFAS # 6, par. 38-39) [^]	ACSIM		10/18/01	10/18/01	100%																
209	GF	1.1.7.1.1.1.3.8	Ensure that the costs to renovate, improve, or reconstruct operating components of heritage assets used in govt. ops are included in general PP&E and are capitalized and depreciated (SFFAS # 6, par. 59) ^y	ACSIM	ARNG	9/30/03	9/30/05	0%																
210	GF	1.1.7.1.1.1.3.9	Record significant existing structures acquired along with stewardship land and used in operations as general PP&E (SFFAS # 8, par. 71, 78) ^y	ACSIM	USACE	10/1/98	9/30/04	75%																
211	GF	1.1.7.1.1.1.3.10	Record in the property record the present value of property acquired through the foreclosure of direct or guaranteed loans (SFFAS # 2, par. 57) ^x	ACSIM	DFAS	9/30/03	9/30/05	0%																
212	GF	1.1.7.1.1.1.3.11	Recognize third party claims against foreclosed assets (SFFAS # 2, par. 58) ^y	DFAS	USACE	10/25/01	9/30/02	100%																
213	Both	1.1.7.1.1.1.3.12	Develop interface between PRIDE and DPAS	ARNG	DPAS	10/1/98	9/30/05	58%																
214	GF	1.1.7.1.1.1.3.12.1	Develop interface between PRIDE and DPAS	ARNG	DPAS	10/1/98	4/30/01	100%																
215	GF	1.1.7.1.1.1.3.12.2	Test the interface between PRIDE and DPAS	ARNG	DPAS	10/31/00	3/30/01	100%																
216	Both	1.1.7.1.1.1.3.12.3	Validate system interface data	ARNG		5/21/01	9/30/05	32%																

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				
									4	1	2	3	4	1	2	3	4	1	2	3	4
217	Both	1.1.7.1.1.3.12.3a	Validate Real Property Information in PRIDE^	ARNG		5/21/01	9/30/05	10%													
218	Both	1.1.7.1.1.3.12.3b	Accept PRIDE Real Property Information into HQEIS	ACSIM		3/29/02	3/29/02	100%													
219	Both	1.1.7.1.1.3.12.3c	Validate DPAS/PRIDE data conversion process	ARNG		5/21/01	4/30/02	100%													
220	Both	1.1.7.1.1.3.12.3d	Test PRIDE/DPAS interface	ARNG		5/21/01	8/15/01	100%													
221	Both	1.1.7.1.1.3.12.3e	FOC PRIDE/DPAS interface	ARNG		5/21/01	8/15/01	100%													
222	Both	1.1.7.1.1.3.12.4	Provide training on PRIDE Interface	ARNG		10/1/98	1/29/02	100%													
223	Both	1.1.7.1.1.3.12.5	Provide sustainment training on PRIDE Interface	ARNG		5/1/00	9/29/03	100%													
224	Both	1.1.7.1.1.3.12.6	Verify the accuracy of the ARNG real property data during the transfer to DPAS	ARNG	ASA(FM&C)	2/3/00	9/30/05	43%													
225	Both	1.1.7.1.1.3.12.7	Accurately record and depreciate capital improvements to real property separately from the asset being improved. (DoD FMR Vol 4, Chpt 6, Par. 060205)	ACSIM	ARNG	10/1/01	9/30/04	0%													

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				ACSIM	ARNG	2/3/00	9/30/05		2004	2005	2006	2007									
226	Both	1.1.7.1.1.3.13	Improve the accountability of Construction in Process (CIP)																		
227	Both	1.1.7.1.1.3.13.2	Develop and enforce procedures to accurately capture and report the cost of Construction in Progress on a quarterly and annual basis	ACSIM	ARNG	1/13/03	9/30/04	21%													
228	Both	1.1.7.1.1.3.13.3	Capture and report the value of Construction in Process	ACSIM	ARNG	9/30/03	9/30/05	17%													
229	Both	1.1.7.1.1.3.13.3.1	Accurately report CIP on a quarterly and annual basis using IFS [^]	ACSIM		9/30/03	9/30/05	0%													
230	Both	1.1.7.1.1.3.13.3.2	Accurately report CIP on a quarterly and annual basis using PRIDE [^]	ARNG		9/30/03	9/30/04	50%													
231	GF	1.1.7.1.1.3.13.5	Develop process for installations to capture costs of construction in process for in-house projects	ACSIM		2/3/00	8/28/00	100%													
232	GF	1.1.7.1.1.3.13.6	Transfer completed construction in progress to General PP&E when placed in service (SFFAS # 6, par. 34) [^]	ACSIM		8/28/00	8/29/00	100%													
233	Both	1.1.7.1.1.3.13.7	Develop procedures for identifying and reporting prior period adjustments caused by real property inventory changes not recorded in the Army's financial statements by the fiscal year cutoff	ACSIM	DFAS	10/1/03	9/30/04	0%													
234	Both	1.1.7.1.1.3.13.8	Develop guidance to correct the real property values and issue the guidance to all installations that have negative balances.	ACSIM		10/1/03	9/30/04	0%													

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									4	1	2	3	4
235	Both	1.1.7.1.1.1.3.13.9	Correct the IFS audit trail deficiency that occurred in conjunction with the interface by requiring a separate transaction to support any adjustment made to a record that was previously recorded.	ACSIM		10/1/02	9/30/04	0%					
236	Both	1.1.7.1.1.1.3.14	Prepare notes to the financial statements that explains adjustments made to real property by major class (SFFAS # 6, par. 44-45)	ACSIM	ARNG	3/22/01	11/16/01	100%					
237	GF	1.1.7.1.1.1.3.15	Improve Accountability Over Multi-use Heritage Assets	ACSIM	ARNG	4/2/02	9/30/04	0%					
238	GF	1.1.7.1.1.1.3.15.1	Capitalize multi-use heritage assets (SFFAS # 16, par. 15) [^]	ACSIM	ARNG	4/2/02	9/30/04	0%					
239	GF	1.1.7.1.1.1.3.15.1.1	Capitalize & depreciate the costs of acquisition, betterment or reconstruction of multi-use heritage assets & provide a footnote to the financial statements	ACSIM	ARNG	4/2/02	9/30/04	0%					
240	GF	1.1.7.1.1.1.3.15.1.2	Record in the property record the fair value of multi-use heritage assets acquired through donation (SFFAS # 16, par. 11)	ACSIM	ARNG	6/2/04	9/30/04	0%					
241	Both	1.1.8	Improve Accountability over all Army Government Property in the Possession of Contractors	ASA(ALT)	ARMY G-4	9/3/01	9/29/06	7%					
242	Both	1.1.8.1	Review the adequacy of the current reporting processes relying primarily on the AAA and ASA(ALT) resources - Current reporting process was deemed INADEQUATE for CFO Reporting and Compliance	ASA(ALT)	ASA(FM&C), Army G-4	9/3/01	10/24/02	100%					
243	Both	1.1.8.2	Identify potential methodologies to record and report Army property in the possession of contractors	ASA(ALT)	ASA(FM&C), Army G-4	10/2/02	12/30/02	100%					

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
244	Both	1.1.8.3	Determine the feasibility of automating the reporting and recording of all Army Government property in the possession of contractors per OSD guidance	ASA(ALT)	ASA(FM&C)	10/2/02	12/30/02	100%																	
245	GF	1.1.8.4	Account for govt. property in possession of contractors (ASA(FM&C), ARMY G-4 and ASA(ALT) proof of concept began 1stQ 04) (SFFAS # 11, par. 10, 13)	ASA(ALT)	ARMY G-4	12/30/02	9/29/06	0%																	
246	Both	1.1.8.5	Publish policy changes that are dependent on the publication of revised guidelines by OSD for Army property in the possession of contractors - (Awaiting OSD policy revisions as of 4/2003).	ASA(ALT)	ARMY G-4	6/4/02	9/30/04	0%																	
247	Both	1.1.8.6	Ensure that new contracts are written and existing contracts are modified to comply with new reporting formats and requirements when the new formats and requirements are received (being drafted in conjunction with pilot effort)	ASA(ALT)	ARMY G-4	9/2/02	9/30/04	0%																	
248	GF	1.1.11	Improve Accountability over all Army "Other Assets"	DFAS		7/26/00	9/30/02	100%																	
249	Both	1.1.11.1	Improve Accountability over all Army Advances and Prepayments	DFAS		10/1/01	9/27/02	100%																	
250	Both	1.1.11.1.1	Report advances and prepayments paid out as assets (SFFAS # 1, par. 59) ^a	DFAS		10/1/01	9/27/02	100%																	
251	Both	1.1.11.1.2	Reduce advances and prepayments after related goods or services are received, contract terms are met, progress payments made, or expenses expire (SFFAS # 1, par. 59) ^a	DFAS		10/1/01	9/27/02	100%																	
252	GF	1.1.11.1.3	Separately report advances and prepayments to federal entities and non-federal entities (SFFAS # 1, par. 61) ^a	DFAS		10/25/01	9/27/02	100%																	

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
253	GF	1.1.11.1.4	Recognize the present value of the estimated net cash flows of property acquired through foreclosure of direct loans or loan guarantees (SFFAS #2, par. 57) [^]	DFAS		7/26/00	9/30/02	100%																	
254	GF	1.1.11.1.5	Remove the unpaid principal of a loan from the gross amount of the loan receivable when post 1991 direct loans are written off (SFFAS # 2, par. 61) [^]	DFAS		7/26/00	9/27/02	100%																	
255	Both	1.2	Improve Accountability over all Army Liabilities	DFAS																					
256	Both	1.2.1	Improve Accountability of all Army Accounts Payable (entity and Non-entity; Governmental and Intragovernmental)	DFAS																					
257	Both	1.2.1.1	Validate payables from the field sites (SFFAS #1, Part. 78)	DFAS																					
258	Both	1.2.1.2	Validate all business rules affecting accruals in the departmental reporting process (SFFAS #1, Part. 78)	DFAS																					
259	Both	1.2.1.3	Establish auditable eliminations process (SFFAS #1, Par. 78)	DFAS																					
260	GF	1.2.1.4	Exclude amounts related to ongoing continuous expenses, such as salary and related benefits expense (SFFAS # 1, par. 75) [^]	DFAS																					
261	GF	1.2.1.5	Separately report payables owed to other federal agencies from those owed to the public (SFFAS # 1, par. 76) [^]	DFAS																					

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									4	1	2	3
262	Both	1.2.1.6	Recognize payables upon acceptance of title and estimate the amounts owed in the absence of an invoice (SFFAS # 1, par. 77) ^v	DFAS		10/30/01	10/1/04	50%				
263	Both	1.2.1.7	Record payable based on an estimate of work completed by contractors under contract or an agreement based primarily on the entities estimate of performance (SFFAS # 1, par. 79) ^v	DFAS		10/25/01	9/30/02	100%				
264	GF	1.2.1.8	Separately report payables covered and not covered by budgetary resources (SFFAS # 1, par. 80) ^v	DFAS		10/25/01	9/30/02	100%				
265	Both	1.2.2	Improve Accountability over Intragovernmental Debt	DFAS		10/18/01	9/30/02	100%				
266	Both	1.2.2.1	Recognize interest accrued but unpaid as interest payable and report as a liability (SFFAS # 1, par. 81) ^v	DFAS		10/18/01	9/30/02	100%				
267	Both	1.2.2.2	Separately report interest payable to federal entities and to the public (SFFAS # 1, par. 82) ^v	DFAS		10/18/01	9/30/02	100%				
268	Both	1.2.3	Improve Accountability over Military Retirement Benefits and Other Employment Related Actuarial Liabilities	DFAS		10/18/01	9/30/04	83%				
269	Both	1.2.3.1	Improve Accountability over Pensions, Other Retirement Benefits, and Other Post-employment Benefits (SFFAS # 5, par. 61-121)	DFAS		10/18/01	9/30/04	74%				
270	Both	1.2.3.1.1	Record Pension Benefits (SFFAS # 5, par. 61-76) ^v	DFAS		10/18/01	9/30/02	100%				

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									4	1	2	3	4	1	2	3	4	1	2	3	4
271	Both	1.2.3.1.2	Record Other Retirement Benefits (i.e. Military Retirement Health Benefits) (SFFAS # 5, par. 79-92) [^]	DFAS		10/18/01	9/30/02	100%													
272	Both	1.2.3.1.3	Record Other Post-employment Benefits (i.e. Workers Compensation) (SFFAS # 5, par. 94-96) [^]	DFAS		10/18/01	9/30/02	100%													
273	Both	1.2.3.1.4	When recording an annual leave compensation expense also record a liability for annual leave	DFAS		10/18/03	9/30/04	0%													
274	Both	1.2.3.2	Improve Accountability over Insurance and Guarantees (SFFAS # 5, par. 97-121)	DFAS		10/18/01	9/30/02	100%													
275	Both	1.2.3.2.1	Record liabilities resulting from insurance and guarantees (SFFAS # 5, par. 97-114) [^]	DFAS		10/18/01	9/30/02	100%													
276	Both	1.2.3.2.2	Record liabilities resulting from Whole Life Insurance (SFFAS # 5, par. 115-121) [^]	DFAS		10/18/01	9/30/02	100%													
277	GF	1.2.4	Improve Accountability over Loan Guarantee Liabilities	DFAS		10/18/01	9/30/02	100%													
278	GF	1.2.4.1	Recognize the present value of estimated net cash outflows of outstanding loan guarantees and prepare a note to the financial statements (SFFAS # 2, par. 23) [^]	DFAS		10/18/01	9/30/02	100%													
279	GF	1.2.4.3	Recognize acquired loans (SFFAS # 2, par. 59) [^]	DFAS		10/18/01	9/30/02	100%													

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
280	Both	1.2.5	Improve Accountability over Environmental Liabilities and Disposal Liabilities	ACSIM	ACSIM-AEC, ACSIM-BRACO USACE, ASA(ALT), ARNG	9/30/94	9/30/07	75%																	
281	GF	1.2.5.1	Correctly identify and record "Environmental Liabilities" in the Army Financial Statements in accordance with OSD guidance	ACSIM																					
282	GF	1.2.5.2	Improve Accountability over Accrued Defense Environmental Restoration Program Liabilities (DERP) F/S Note 14: Environmental Liabilities and Disposal Liabilities	ACSIM	ACSIM-AEC, USACE	9/30/99	9/30/07	96%																	
283	GF	1.2.5.2.1	Active Installations-Environmental Restoration (ER)	ACSIM	ACSIM-AEC	7/3/01	9/30/04	95%																	
284	GF	1.2.5.2.1.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%																	
285	GF	1.2.5.2.1.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100) ^a	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%																	
286	GF	1.2.5.2.1.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-AEC	7/3/01	9/30/04	91%																	
287	GF	1.2.5.2.2	Active Installations-ER for CLOSED Ranges	ACSIM	ACSIM-AEC	7/3/01	9/30/04	94%																	
288	GF	1.2.5.2.2.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%																	

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				ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%	4	1	2	3
289	GF	1.2.5.2.2.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SF/FAS # 6, par. 100) ^a	ACSIM								
290	GF	1.2.5.2.2.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-AEC	7/3/01	9/30/04	90%				
291	GF	1.2.5.2.3	Formerly Used Defense Sites (FUDS) - ER	ACSIM	USACE							
292	GF	1.2.5.2.3.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	USACE							
293	GF	1.2.5.2.3.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SF/FAS # 6, par. 100) ^a	ACSIM	USACE							
294	GF	1.2.5.2.3.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	USACE							
295	GF	1.2.5.2.4	Formerly Used Defense Sites (FUDS)-ER for Transferred Ranges	ACSIM	USACE							
296	GF	1.2.5.2.4.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	USACE							
297	GF	1.2.5.2.4.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SF/FAS # 6, par. 100) ^a	ACSIM	USACE							

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									2004	2005	2006	2007									
298	GF	1.2.5.2.4.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	USACE	8/10/01	9/30/04	95%													
299	GF	1.2.5.2.5	Improve Accountability for Accrued Environmental restoration for Potentially Responsible Party Sites (PRPs)	ACSIM					9/30/07	9/30/07	0%										
300	GF	1.2.5.2.5.1	Account for environmental restoration liabilities where the loss is reasonably estimatable and probable in the DERP Funded Environmental Liability	ACSIM					9/30/07	9/30/07	0%										
301	GF	1.2.5.2.5.2	Account for ER for potentially Responsible Party Sites that are not reasonably estimatable but are Reasonably Possible as a Contingency	ACSIM					9/30/07	9/30/07	0%										
302	GF	1.2.5.3	Improve Accountability over Other Accrued Environmental Costs (Non-DERP funds) (E/S Note 14; Environmental Liabilities and Disposal Liabilities)	ACSIM					9/30/04	9/30/06	81%										
303	GF	1.2.5.3.1	Active Installations - Environmental Corrective Action	ACSIM					9/30/04	9/29/06	39%										
304	GF	1.2.5.3.1.1	Account for corrective actions associated with the Resource Conservation and Recovery Act (RCRA)	ACSIM					9/30/04	10/1/99	100%										
305	GF	1.2.5.3.1.2	Recognize a reduction in the liability for corrective action costs when costs are paid (SFFAS # 6, par. 100) ^a	ACSIM	DFAS	10/1/98	9/30/03	0%													
306	GF	1.2.5.3.1.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability ^a	ACSIM		1/1/04	9/29/06	0%													

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	4	1	2	3	4	1	2	3	4	1	2	3	4
			Active Installations - Environmental Closure Requirements	ACSIM		9/30/94	9/30/06	83%	2004	2005	2006	2007									
307	GF	1.2.5.3.2																			
308	GF	1.2.5.3.2.1	Accumulation of liability for environmental closure should commence when facility is placed into service	ACSIM		9/30/94	9/29/96	100%													
309	GF	1.2.5.3.2.2	Estimated costs for decontamination and decommissioning are recognized systematically over the period of the useful life of the facility [^]	ACSIM	DFAS	9/30/94	9/29/06	80%													
310	GF	1.2.5.3.2.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability [^]	ACSIM		9/30/06	9/30/06	0%													
311	GF	1.2.5.3.3	Active Installations-Environmental Response at Active Ranges	ACSIM		9/30/94	4/30/03	100%													
312	GF	1.2.5.3.3.1	Record an environmental liability if an environmental response is required based on site level investigation and characterization of environmental munitions	ACSIM		9/30/94	4/29/03	100%													
313	GF	1.2.5.3.3.2	Range sustainment and maintenance activities are expensed (i.e. expenses associated with operation, management or sustainment of ranges on active installations	ACSIM	DFAS	9/30/94	4/30/03	100%													
314	GF	1.2.5.3.3.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM		9/30/94	4/30/03	100%													
315	GF	1.2.5.4	Improve Accountability over Base Realignment and Closure (BRAC) Environmental Liabilities (F/S Note 14: Environmental Liabilities and Disposal Liabilities)	ACSIM-BRACO		7/3/01	9/30/04	84%													

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
316	GF	1.2.5.4.1	BRAC Installations-Environmental Restoration (ER)	ACSIM-BRACO		7/3/01	9/30/04	94%																	
317	GF	1.2.5.4.1.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM-BRACO		7/3/01	9/30/02	100%																	
318	GF	1.2.5.4.1.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFAS # 6, par. 100)^	ACSIM-BRACO		7/3/01	9/30/02	100%																	
319	GF	1.2.5.4.1.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM-BRACO		7/3/01	9/30/04	90%																	
320	GF	1.2.5.4.2	BRAC Installations-ER for Transferring Ranges	ACSIM-BRACO		7/3/01	9/30/04	94%																	
321	GF	1.2.5.4.2.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM-BRACO		7/3/01	9/30/02	100%																	
322	GF	1.2.5.4.2.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFAS # 6, par. 100)^	ACSIM-BRACO		7/3/01	9/30/02	100%																	
323	GF	1.2.5.4.2.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM-BRACO		7/3/01	9/30/04	90%																	
324	GF	1.2.5.4.3	BRAC Installations - Environmental Corrective Action	ACSIM-BRACO		7/3/01	9/30/04	70%																	

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									2004	2005	2006	2007									
325	GF	1.2.5.4.3.1	Account for corrective actions associated with the Resource Conservation and Recovery Act (RCRA)	ACSIM-BRACO		7/3/01	9/30/04	38%													
326	GF	1.2.5.4.3.2	Recognize a reduction in the liability for corrective action costs when costs are paid (SFFAS # 6, par. 100) ^a	ACSIM-BRACO		7/3/01	9/30/02	100%													
327	GF	1.2.5.4.3.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM-BRACO		7/3/01	9/30/04	90%													
328	z	1.2.5.6	Military Munitions Response program (MMR)	ACSIM-AEC	USACE, ACSIM-BRACO	9/1/01	1/30/04	44%													
329	GF	1.2.5.6.1	Develop a list of all known or newly identified sites where activity under the Military Munitions (i.e. UXO or WMM) Response program category are required and deliver to ODUSD(I&E)	ACSIM-AEC		9/1/01	10/15/01	100%													
330	GF	1.2.5.6.2	Update the list of all known or newly identified sites where activity under the Military Munitions (i.e. UXO or WMM) Response program category are required and deliver to ODUSD(I&E)	ACSIM-AEC		9/1/02	10/15/02	100%													
331	GF	1.2.5.6.3	Update the list of all known or newly identified sites where activity under the Military Munitions (i.e. UXO or WMM) Response program category are required and deliver to ODUSD(I&E)	ACSIM-AEC		10/10/03	1/30/04	0%													
332	GF	1.2.5.6.4	Develop guidance to identify and report unexploded ordnance	OUSDI(C)	ACSIM	8/2/02	8/2/02	100%													
333	GF	1.2.5.6.4.1	Implement guidance to identify and report unexploded ordnance	ACSIM - AEC		8/2/02	8/2/02	100%													

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									2004	2005	2006	2007									
334	GF	1.2.5.7.1	Other Military Equipment Weapons Systems	ASA(ALT)		2/4/03	9/30/05	0%													
335	GF	1.2.5.7.1.1	Accumulation of a liability for Environmental disposal costs of equipment should commence when the PP&E is placed into service	ASA(ALT)																	
336	GF	1.2.5.7.1.2	Estimated environmental disposal costs of equipment are expensed systematically over the period of expected use or physical capacity	ASA(ALT)		2/4/03	9/30/05	0%													
337	GF	1.2.5.7.2	Chemical Weapons Disposal Program	ASA(ALT)		2/4/02	9/30/05	0%													
338	GF	1.2.5.7.2.1	Accumulation of a liability for Environmental disposal costs of equipment should commence when the PP&E is placed into service	ASA(ALT)		2/4/02	9/30/05	0%													
339	GF	1.2.5.7.2.2	Estimated environmental disposal costs of equipment are expensed systematically over the period of expected use or physical capacity	ASA(ALT)		2/4/03	9/30/05	0%													
340	GF	1.2.6	Improve Accountability over Other Liabilities	ASA(FM&C)		4/3/01	9/30/05	37%													
341	GF	1.2.6.1	Improve Accountability over Non-Federal/Non-Environmental Disposal Liabilities	ASA(ALT)																	
342	GF	1.2.6.1.2	Excess/Obsolute Structures	ACSIM		2/3/03	9/30/05	0%													

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
343	GF	1.2.6.1.2.1	Accumulation of the estimated non-environmental asset disposal liability (including hazardous waste removal) should be recognized when property is placed into service (SF/FA# 6, par. 104) [^]	ACSIM		2/3/03	9/30/05	0%																	
344	GF	1.2.6.1.2.2	Non-environmental disposal liabilities that are probable and reasonably estimatable are recognized as an expense at the time there is formal management decision that the items are to be disposed	ACSIM		2/3/03	9/30/05	0%																	
345	GF	1.2.6.1.3	Conventional Munitions	AMC	JMC	2/3/03	9/30/05	0%																	
346	GF	1.2.6.1.3.1	Cost estimates for non-environmental disposal should include all tasks associated with removal, transportation, demilitarization, final dismantlement and disposal	AMC	JMC	2/3/03	9/30/05	0%																	
347	GF	1.2.6.1.3.2	Nonenvironmental disposal liabilities that are probable and reasonably estimable for munitions that have been declared excess or obsolete and scheduled for demil, demolition or other disposition should be recorded	AMC	JMC	2/3/03	9/30/05	0%																	
348	GF	1.2.6.1.4	Chemical Agents	AMC	SBCCOM	2/3/03	9/30/05	0%																	
349	GF	1.2.6.1.4.1	Cost estimates for stockpile and nonstockpile chemical agents and munitions should include all tasks associated with their destruction	AMC	SBCCOM	2/3/03	9/30/05	0%																	
350	GF	1.2.6.1.4.2	Destruction liabilities for chemical agents and munitions that are in inventory should be recognized for the total disposal estimate	AMC	SBCCOM	2/3/03	9/30/05	0%																	
351	GF	1.2.6.2	Provide adequate supporting documentation and reporting guidance for other Army material liabilities to ensure reliability of reported amounts	ASA(FM&C)	ACSIM,ARMY G4, ASA(ALT), US Claims, DFAS	5/15/01	12/6/02	100%																	

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
352	WCF	1.2.6.3	Identify all "Other Liabilities" that need to be addressed	AAA		5/2/01	12/28/01	100%																	
353	WCF	1.2.6.4	Remove accrued funded payroll from "Other Liabilities" and report separately (SF/FAS # 1, par. 83-84)	DFAS		10/1/01	2/28/02	100%																	
354	GF	1.2.6.5	Properly accrue and report military and civilian pay accrual and leave liabilities (SF/FAS # 1, par. 84)	DFAS		4/3/01	3/31/04	95%																	
355	GF	1.2.6.6	Report advances and prepayments as "Other Current Liability" (SF/FAS # 1, par. 85) [^]	DFAS		10/18/01	9/30/02	100%																	
356	WCF	1.2.6.9	Recognize amounts for Unemployment benefits in accordance with SF/FAS # 6, par. 63 [^]	DFAS		10/18/01	9/30/02	100%																	
357	Both	1.2.6.10	Properly accrue all remaining material liabilities (contract holdback, cancelled appropriations, TERA, etc.)	DFAS		10/23/03	10/1/04	80%																	
358	GF	1.2.7	Account for Capital Lease Liabilities	ASA(FM&C)	ACSIM	11/9/01	10/31/02	100%																	
359	GF	1.2.7.1	Accurately record capital lease liabilities (SF/FAS # 5, par. 43-46) [^]	ASA(FM&C)	ACSIM	11/9/01	10/31/02	100%																	
360	GF	1.2.7.1.1	Segregate capital leases from operational leases (SF/FAS # 5, par. 43) [^]	ASA(FM&C)	ACSIM	11/21/01	10/31/02	100%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
361	GF	1.2.7.1.2	Calculate the present value of the minimum lease payments using the applicable rate (lessee's incremental borrowing rate or implicit rate) (SF/FAS # 5, par. 45) [^]	ASA(FM&C)	ACSIM	11/9/01	10/21/02	100%																	
362	GF	1.2.7.1.3	Allocate each minimum lease payment between a reduction in obligation and interest expense to produce a constant periodic rate of interest on the remaining liability balance (SF/FAS # 5, par. 46) [^]	ASA(FM&C)	ACSIM	11/9/01	10/21/02	100%																	
363	GF	1.2.7.1.4	Record as a liability the lesser of the fair value of the lease at the inception or the present value of the minimum lease payments during the lease term, excluding executory cost to be paid by the lessor (SF/FAS # 5, par. 44) [^]	ASA(FM&C)	ACSIM, DFAS	11/9/01	10/21/02	100%																	
364	Both	1.3	Improve Accountability over Net Position	DFAS		10/25/01	9/30/05	14%																	
365	GF	1.3.1	Report unexpended appropriations in the calculation of Net Position (SF/FAS # 7, par. 69) [^]	DFAS		10/25/01	9/30/02	100%																	
366	GF	1.3.2	Validate expended and unexpended business processes	DFAS		10/23/03	9/30/05	0%																	
367	GF	1.3.3	Validate cumulative results reporting and define methods to demonstrate auditability for current and historical reporting	DFAS		10/23/03	9/30/05	0%																	
368	GF	1.3.4	Validate DDRSB properly records all transactions to meet 'Statement of Change in Net Position' requirements	DFAS		10/23/03	9/30/05	0%																	
369	Both	2	Improve Accountability of Army Net Costs (Statement of Net Costs)	ASA(FM&C)		10/1/98	5/1/07	17%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004	2005	2006	2007
									4	1	2	3
370	GF	2.1	Identify all responsibility segments and cost centers within the Army (SFFAS # 4, par. 81-88)	ASA(FM&C)		2/1/05	5/1/07	0%				
371	GF	2.2	Develop interim method to determine expenditures for all Army responsibility segments	ASA(FM&C)		2/1/05	5/1/07	0%				
372	GF	2.2.1	Establish procedures to accumulate and report costs continuously, routinely, and consistently for management information purposes (SFFAS # 4, par. 68)	ASA(FM&C)		2/1/05	5/1/07	0%				
373	GF	2.2.2	Establish procedures and practices to enable the collection, measurement, accumulation, analysis, interpretation, and communication of cost information (SFFAS # 4, par. 70)	ASA(FM&C)		2/1/05	5/1/07	0%				
374	GF	2.2.3	Provide managers of each cost center information to control and manage costs within their area(s) of responsibility (SFFAS # 4, par. 88)	ASA(FM&C)		2/1/05	5/1/07	0%				
375	Both	2.3	Determine the Net Cost of Operations	DFAS		10/1/98	9/30/05	31%				
376	WCF	2.3.1	Determine Net Cost of Inventory	AMC		3/27/01	3/25/03	100%				
377	WCF	2.3.1.1	Recognize expenses upon the sale or use of inventory (SFFAS # 3, par. 19) [^]	AMC		3/27/01	3/25/03	100%				
378	Both	2.3.2	Determine Net Cost of General PP&E	ASA(FM&C)	ARMY G-4	10/7/99	9/30/05	25%				

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007			
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
379	GF	2.3.2.2	Recognize gains or losses related to the disposal, retirement, or removal from service of general PP&E (SFFAS # 6, par. 38-39) [^]	ARMY G-4		10/3/00	9/30/04	99%																
380	GF	2.3.2.4	Expense the portion of the estimated total environmental costs for chemical weapons disposal for personal property during the period that general PP&E is in operation (SFFAS # 6, par. 97-99) [^]	ASA(ALT)		10/7/99	9/30/05	0%																
381	GF	2.3.2.5	Prepare note to the financial statements for adjustments for offsetting charges for current period general PP&E clean-up cost liabilities (SFFAS # 6, par. 105) [^]	ASA(ALT)	ARMY G-4, ASA(FM&C)	10/7/99	9/30/05	0%																
382	GF	2.3.3	Determine Net Cost of Stewardship Assets (Stewardship Land and Heritage Assets Only)	ACSIM	ARNG	10/1/98	9/30/05	23%																
383	GF	2.3.3.2	Ensure that all costs to bring heritage assets to current condition and location are expensed and disclosed, unless the assets are directly used in govt. operations and are excluded from General PP&E (SFFAS # 8, par. 47-49, #6, par. 60, 61; #16, par. 8) [^]	ACSIM	ARNG	1/1/04	9/30/05	0%																
384	GF	2.3.3.3	Record in the property records and provide a note in the financial statements for the heritage assets transferred from other federal entities (SFFAS # 6, par. 61) [^]	ACSIM	ARNG	1/1/04	9/30/05	0%																
385	GF	2.3.3.4	Record in property records and provide a note in the financial statements for the heritage assets acquired through donation (SFFAS # 6, par. 61) [^]	ACSIM	ARNG	1/1/04	9/30/05	0%																
386	GF	2.3.3.8	Record in the property record and provide a note in the financial statements for stewardship land transferred from other federal entities (SFFAS # 6, par. 72) [^]	ACSIM	ARNG	10/19/01	9/30/04	0%																
387	GF	2.3.3.9	Segregate the cost of stewardship land from the costs of significant structures acquired at the same time and expense the cost of the land (SFFAS # 8, par. 78; SFFAS # 6, par. 70) [^]	ACSIM	ARNG	10/1/98	10/1/01	100%																

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				
									4	1	2	3	4	1	2	3	4	1	2	3	4
388	GF	2.3.4	Validate DRS-B properly records all transactions to meet Statement of change in Net Position requirement	DFAS		10/23/03	9/30/05	0%													
389	WCF	2.3.5	Provide a note in the financial statements to disclose the full amount of any expected loss from exchange revenue when specific goods are made to order under a contract and a loss is probable and measurable (SFFAS # 7, par. 46) ^a	AMC		10/2/00	7/19/01	100%													
390	Both	2.4	Develop a cost accounting system or cost finding techniques (SFFAS # 4, par. 71)	ASA(FM&C)		10/2/98	5/1/07	13%													
391	Both	2.4.1	Identify the level of precision desired and needed to cost-effectively meet management's requirements (SFFAS # 4, par. 72)	ASA(FM&C)		2/1/05	5/1/07	0%													
392	Both	2.4.2	Establish similar or compatible cost accounting processes throughout the Army (SFFAS # 4, par. 73)	ASA(FM&C)		2/1/05	5/1/07	0%													
393	Both	2.4.3	Ensure that the cost accounting system contains the necessary output information (SFFAS # 4, par. 79)	ASA(FM&C)		7/20/01	5/1/07	15%													
394	Both	2.4.3.1	Define and accumulate outputs, and if feasible, quantify each type of output in units (SFFAS # 4, par. 79)	ASA(FM&C)		2/1/05	5/1/07	0%													
395	Both	2.4.3.2	Develop method to accumulate costs and quantitative units of resources consumed in producing the outputs (SFFAS # 4, par. 79)	ASA(FM&C)		2/1/05	5/1/07	0%													
396	Both	2.4.3.3	Develop methodology to assign costs to outputs and calculate the cost per unit of each type of output (SFFAS # 4, par. 79)	ASA(FM&C)		2/1/05	5/1/07	0%													

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									4	1	2	3
397	Both	2.4.3.4	Report the full cost of outputs in the General Purpose Financial Statements (SFAS # 4, par. 89)	ASA(FM&C)		7/20/01	5/1/07	16%				
398	Both	2.4.3.4.1	Report direct costs incurred in the full cost of outputs (SFAS # 4, par. 89, 90)	ASA(FM&C)								
399	Both	2.4.3.4.2	Report indirect costs included in the full cost of outputs (SFAS # 4, par. 91)	ASA(FM&C)								
400	Both	2.4.3.4.2.1	Assign indirect costs incurred to outputs on a cause and effect basis (SFAS # 4, par. 91a)	ASA(FM&C)								
401	Both	2.4.3.4.2.2	Report indirect costs of support services received from other segments or entities in the benefiting segments and assign to the outputs of the benefiting segment (SFAS # 4, par. 91b)	ASA(FM&C)								
402	Both	2.4.3.4.2.3	Report general management and administrative support costs as a cost not assigned to programs if they cannot be identified by segment (SFAS # 4, par. 92)	ASA(FM&C)								
403	Both	2.4.3.4.2.4	Recognize costs of pension and other retirement benefits, health and insurance benefits to current employees, including military, as an expense when earned (SFAS # 4, par. 95)	ASA(FM&C)								
404	Both	2.4.3.4.2.5	Report other post employment benefits as an expense for the period during which the future outflow or other sacrifice is probable and measurable on the basis of events occurring on or before the accounting date (SFAS # 4, par. 96)	ASA(FM&C)								
405	Both	2.4.3.4.3	Report costs of public assistance and social insurance programs	ASA(FM&C)								

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
406	Both	2.4.3.4.3.1	Recognize the full costs of resources transferred from the federal government to individuals or state and local governments (SF/FAS # 4, par. 98-101)	ASA(FM&C)		2/1/05	5/1/07	0%																	
407	Both	2.4.3.4.3.2	Recognize and identify associated operating costs (SF/FAS # 4, par. 98-101)	ASA(FM&C)		2/1/05	5/1/07	0%																	
408	Both	2.4.3.4.3.3	Report as an expense the benefits paid during the reporting period plus any increase or less any decrease in liabilities from the end of the prior period to the end of the current period (SF/FAS # 17, par. 22)	ASA(FM&C)		2/1/05	5/1/07	0%																	
409	Both	2.4.3.4.4	Report costs related to property, plant and equipment	ASA(FM&C)		2/1/05	5/1/07	0%																	
410	Both	2.4.3.4.4.1	Recognize depreciation expense related to general PP&E used in the production of goods and services in the full costs of the goods and services that the segments produce (SF/FAS # 4, par. 102)	ASA(FM&C)		2/1/05	5/1/07	0%																	
411	GF	2.4.3.4.4.2	Recognize acquisition costs or construction costs of national defense or heritage PP&E in the costs of the entity or program making the acquisition (SF/FAS # 4, par. 103)	ASA(FM&C)		2/1/05	5/1/07	0%																	
412	Both	2.4.3.4.5	Report Inter-Entity Costs	ASA(FM&C)		2/1/05	5/1/07	0%																	
413	Both	2.4.3.4.5.1	Include the costs of goods and services received from other entities in the costs of goods and services produced by the General and Working Capital Fund (SF/FAS # 4, par. 105)	ASA(FM&C)		2/1/05	5/1/07	0%																	
414	Both	2.4.3.4.5.2	Recognize and report the full costs of goods and services provided or sold to other entities (SF/FAS # 4, par. 108)	ASA(FM&C)		2/1/05	5/1/07	0%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
415	Both	2.4.3.4.5.3	Recognize and report the full costs, or a reasonable estimate, of goods or service received or purchased from other entities (SFFAS # 4, par. 109)	ASA(FM&C)		2/1/05	2/15/07	0%																	
416	Both	2.4.3.4.5.4	Recognize, as a financing source, any difference between the amount of reimbursement and the full cost of the goods or services received (SFFAS # 4, par. 109)	ASA(FM&C)		2/1/05	2/15/07	0%																	
417	Both	2.4.3.4.5.5	Eliminate inter-entity expenses/assets and financing sources for consolidated financial statements covering both entities (SFFAS # 4, par. 109)	ASA(FM&C)		2/1/05	5/1/07	0%																	
418	Both	2.4.3.4.5.6	Report inter-entity costs for goods and services received without reimbursement (SFFAS #4, par. 112)	ASA(FM&C)		2/1/05	5/1/07	0%																	
419	Both	2.4.3.4.6	Accumulate costs of resources by type and by responsibility segment	ASA(FM&C)		2/1/05	5/1/07	0%																	
420	GF	2.4.3.4.6.1	Accumulate costs by responsibility segment (SFFAS # 4, par. 117)	ASA(FM&C)		2/1/05	5/1/07	0%																	
421	GF	2.4.3.4.6.2	Classify accumulated cost by type of resource (SFFAS # 4, par. 119)	ASA(FM&C)		2/1/05	5/1/07	0%																	
422	GF	2.4.3.4.6.3	Maintain information on quantitative units related to various cost estimates when appropriate and cost effective (SFFAS # 4, par. 119)	ASA(FM&C)		2/1/05	5/1/07	0%																	
423	Both	2.4.3.4.6.4	Assign intra-entity costs to segments that receive the services and products (SFFAS # 4, par. 122)	ASA(FM&C)		2/1/05	5/1/07	0%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	4	1	2	3	4	1	2	3	4	1	2	3	4
									2004	2005	2006	2007									
424	Both	2.4.3.4.6.5	Assign costs to outputs using 1 of 3 approved FASAB methods (SF/FAS # 4, par. 124) (Will require subtasks if cost allocation or cost assignment is selected)	ASA(FM&C)		2/1/05	5/1/07	0%													
425	GF	2.4.3.4.7	Improve Cost Accounting for Direct Loans and Loan Guarantees	DFAS		7/20/01	9/30/02	100%													
426	GF	2.4.3.4.7.1	Recognize the subsidy cost for direct loans and loan guarantees (SF/FAS # 2, par. 24-29) [^]	DFAS		10/25/01	9/30/02	100%													
427	GF	2.4.3.4.7.2	Recognize the accrued interest on direct loans and loan guarantees as interest expense (SF/FAS # 2, par. 31, 37) [^]	DFAS		10/25/01	9/30/02	100%													
428	GF	2.4.3.4.7.3	Recognize any increase or decrease in the subsidy cost allowance or loan guarantee liability resulting reestimates as a subsidy expense (SF/FAS # 2, par. 32) [^]	DFAS		10/25/01	9/30/02	100%													
429	GF	2.4.3.4.7.4	Estimate the default costs for direct loans and loan guarantees (SF/FAS # 2, par. 33, 34, 36) [^]	DFAS		10/25/01	9/30/02	100%													
430	GF	2.4.3.4.7.5	Recognize costs for administering credit activities as administrative expense (SF/FAS # 2, par. 38) [^]	DFAS		10/25/01	9/30/02	100%													
431	GF	2.4.3.4.7.6	Recognize a modification expense for the cost of direct loans (SF/FAS # 2, par. 45-47) [^]	DFAS		10/25/01	9/30/02	100%													
432	GF	2.4.3.4.7.7	Recognize the modification expense for a loan guarantee (SF/FAS # 2, par. 49-51) [^]	DFAS		10/25/01	9/30/02	100%													

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete				2004	2005	2006	2007
								4	1	2	3				
433	GF	2.4.3.4.7.8	Report modification costs for the sale of loans and prepare a footnote to the financial statements (SFFAS # 2, par. 53-55) ^v	DFAS		10/25/01	9/30/02	100%							
434	GF	2.4.3.4.7.9	Recognize a loss for a direct loan obligated before FY 1993, when it is not likely to be collected (SFFAS # 2, par. 39) ^v	DFAS		10/25/01	9/30/02	100%							
435	GF	2.4.3.4.7.10	Prepare notes to the financial statements (SFFAS # 18, par. 9-11) ^v	DFAS		7/20/01	9/30/02	100%							
436	WCF	2.4.4	Implement effective cost accounting module for LMP	AMC	DFAS	10/2/98	2/19/04	7%							
437	WCF	2.4.4.1	Coordinate with the contractor implementing LMP to ensure that the cost accounting module will adhere to the requirements of the CFO Act, JFMIP, and the Blue Book	AMC	AAA	6/1/00	10/27/00	100%							
438	WCF	2.4.4.2	Implement cost accounting module for Supply Management - Army, Depot Maintenance, and Ordnance	AMC		10/2/98	2/19/04	0%							
439	Both	3	Improve Accountability over Army Net Positions (Statement of Changes in Net Position)	ASA(FM&C)		10/1/98	9/30/04	93%							
440	Both	3.1	Ensure proper recording of prior period adjustments	DFAS		10/25/01	9/30/02	100%							
441	Both	3.1.1	Verify that prior period adjustments are limited to corrections of errors and accounting changes with retroactive effect (SFFAS # 7, par 74) ^v	DFAS		10/25/01	9/30/02	100%							

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007			
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
442	Both	3.1.2	Record a prior period adjustment when recording existing general equipment for the amounts added to asset and contra asset accounts that were credited to Net Position of the entity (SFFAS # 6, par. 43) [^]	DFAS		10/25/01	9/30/02	100%																
443	Both	3.1.3	Recognize and record prior period adjustments to offset clean-up cost liabilities for general PP&E (SFFAS # 6, when appropriate par. 105) [^]	DFAS		10/25/01	9/30/02	100%																
444	Both	3.1.4	Disclose adjustments for offsetting charges for prior period general PP&E clean-up cost liabilities (SFFAS # 6, par. 105) [^]	DFAS		10/25/01	9/30/02	100%																
445	Both	3.1.5	Recognize and disclose a prior period adjustment for the estimated clean-up cost liability relating to existing stewardship PP&E (SFFAS # 6, par 106) [^]	DFAS		10/25/01	9/30/02	100%																
446	WCF	3.2	Clean-up existing balances	DFAS		10/1/98	9/30/04	90%																
447	WCF	3.2.1	Assist OPLC Rock Island in obtaining supporting documents	DFAS																				
448	WCF	3.2.2	Submit input to DFAS for resolution	DFAS	ASA(FM&C), OUSD(C)	10/1/98	12/29/00	100%																
449	WCF	3.2.3	Request DFAS to determine resolution	DFAS																				
450	WCF	3.2.4	Coordinate efforts with DFAS for submission to ASA(FM&C)	DFAS																				

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								4	1	2	3				
451	WCF	3.2.5	Initiate action to implement results	DFAS		10/1/98	12/29/00	100%							
452	WCF	3.2.6	Verify that existing balances have been cleaned up	DFAS		9/30/03	9/30/03	0%							
453	GF	3.3	Ensure the proper recording and disclosure of stewardship land previously recognized as assets (SFAS # 6, par 75) [^]	ACSIM		7/1/03	9/30/04	0%							
454	WCF	3.4	Identify specific issues or problems with the Statement of Net Position	AAA		7/27/00	6/29/01	100%							
455	GF	3.5	Recognize as a transfer-out any exchange revenues that are required to be transferred to Treasury or other entity (SFAS # 7, par. 73) [^]	DFAS		10/25/01	9/30/02	100%							
456	Bath	4	Improve Accountability and Oversight of Budgetary Resources (Statement of Budgetary Resources)	DFAS		10/1/98	9/30/05	70%							
457	GF	4.1	Determine the Status of all Army General Fund Budgetary Resources	DFAS		10/1/99	9/30/05	78%							
458	GF	4.1.1	Obtain 75% reduction in problem disbursements (under review)	DFAS		10/1/99	9/30/05	78%							
459	GF	4.1.1.1	Implement enhanced EDA/110 for MOCAS payments involves ensuring efforts by DFASCO to establish files, populate data, post SDN & reconcile data	DFAS		1/1/01	2/28/02	100%							

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
460	GF	4.1.1.2	Assist in the expansion of Central Disbursing to Europe	DFAS		10/1/99	11/30/00	100%																	
461	GF	4.1.1.3	Secure Obligation Posting Agreement with Army and Defense	DFAS		10/1/99	10/31/00	100%																	
462	GF	4.1.1.4	Verify prevalidation to zero dollar threshold (Non-MOCAS)	DFAS		9/18/00	6/28/02	100%																	
463	GF	4.1.1.5	Verify MOCAS prevalidation to \$25,000	DFAS		6/28/02	6/28/02	100%																	
464	GF	4.1.1.6	Focus on streamlining inflow and cleaning up backlog	DFAS		10/1/99	10/31/02	100%																	
465	GF	4.1.1.7	Continue to expand contract reconciliation efforts and support all initiatives to improve the process	DFAS		10/1/99	10/31/02	100%																	
466	GF	4.1.1.8	Completely reconcile and close all old contracts and issue new contracts	DFAS	ASA(FM&C)	10/4/99	9/30/05	25%																	
467	GF	4.1.1.9	Enforce using the Government Purchase Card for Defense Automated Printing Services	ASA (ALT)		10/5/99	9/30/04	0%																	
468	GF	4.1.1.10	Continue effort to fund customer/DFAS contractor support for reconciliation	DFAS	ASA (FM&C)	10/5/99	10/13/03	100%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				
									4	1	2	3	4	1	2	3	4	1	2	3	4
469	GF	4.1.1.11	Continue to develop/implement initiatives based upon root cause analyses	DFAS		10/5/99	10/13/03	100%													
470	GF	4.1.1.12	Convert remaining multiple customer sites making payments for DFAS Network to Operational Data Store	DFAS		10/4/99	10/10/03	100%													
471	GF	4.1.1.13	Support Joint Task Groups to improve processes, reduce problems and eliminate cross-disbursements in DoD	DFAS		10/5/99	9/30/03	100%													
472	GF	4.1.1.16	Validate corrective actions	DFAS	AAA	10/5/99	10/10/03	100%													
473	GF	4.2	Develop and issue procedures for reconciling balances in suspense account 6875 and 3875 with Treasury [^]	DFAS	AAA	10/1/99	9/30/04	70%													
474	GF	4.2.1	Initiate corrective action if necessary [^]	DFAS		10/1/99	9/30/04	70%													
475	GF	4.2.1.1	Correct the improper use of suspense accounts [^]	DFAS		12/1/99	3/31/03	100%													
476	GF	4.2.1.2	Eliminate suspense account balances over 90 days [^]	DFAS		10/1/99	9/30/04	50%													
477	GF	4.2.1.3	Validate all corrective actions [^]	DFAS		1/2/01	9/30/04	70%													

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
478	GF	4.3	Monitor progress to reconcile imbalances between the Standard Operations and Maintenance Army Research and Development System's fund and history databases	DFAS		9/4/01	12/31/03	100%																	
479	GF	4.4	Implement procedures requiring periodic tests to ensure the databases remain in balance	DFAS	ASA(FM&C)	4/2/01	12/31/03	100%																	
480	WCF	4.5	Determine the Status of all Army Working Capital Fund Budgetary Resources	DFAS					10/1/98	12/29/04	25%														
481	WCF	4.5.1	Verify audit trails are in place	DFAS					6/26/01	12/29/04	0%														
482	WCF	4.5.2	Verify documentation supporting adjustments ^a	DFAS					10/1/98	3/30/01	100%														
483	WCF	4.5.3	Use the 4000 budgetary accounts to prepare the Statement of Budgetary Resources	DFAS					1/1/01	10/29/04	0%														
484	WCF	4.6	Implement DDRS-Budgetary for departmental reporting	DFAS					10/23/03	9/30/04	0%														
485	Both	5	Improve Accountability for all Army Financing Sources (Statement of Financing)	DFAS	ASA(FM&C)	8/30/01	9/30/05	61%																	
486	Both	5.1	Provide guidance on completing Statement of Financing	DFAS					8/30/01	10/31/02	100%														

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
487	Both	5.2	Develop process for implementing OSD guidance upon its receipt [^]	DFAS		10/1/02	9/30/04	0%																
488	Both	5.3	Review the Statement of Financing to assess whether or not DFAS compiled the statement in accordance with Form and Content	AAA	DFAS	12/3/03	4/30/04	0%																
489	Both	5.4	Ensure that the cost capitalized on the balance sheet is accurately reported [^]	DFAS	AAA	2/1/02	9/30/05	23%																
490	Both	5.5	Correct all recommendations on audit report for FY00 Statement of Financing	DFAS		7/3/02	9/30/05	50%																
491	Both	5.6	Improve accountability over Exchange Revenue	DFAS		10/25/01	10/31/02	100%																
492	WCF	5.6.1	Ensure that exchange revenues arising from the sale of goods and services between sales to the public and other govt. agencies are reported separately (SFFAS # 7, par. 2 & 30, OMB Bul. 94-01, app. C, p. 30, items 2a & b) [^]	DFAS		1/25/02	10/31/02	100%																
493	WCF	5.6.2	Recognize exchange revenue as a financing source (SFFAS # 7, par. 43) [^]	DFAS		10/25/01	9/30/02	100%																
494	GF	5.6.3	Recognize exchange revenues required to be transferred to Treasury or another government entity as a transfer-out (SFFAS # 7, par. 73) [^]	DFAS		10/25/01	9/30/02	100%																
495	GF	5.7	Improve accountability over Other Financing Sources [^]	DFAS		10/25/01	9/30/02	100%																

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
496	GF	5.7.1	Verify that appropriations used, intragovernmental transfers of goods and services, and imputed financing are included as financing sources (SFFAS # 7, par. 68) [^]	DFAS		10/25/01	9/30/02	100%																
497	GF	5.7.2	Recognize used appropriations as a financing source (SFFAS # 7, par. 70) [^]	DFAS		10/25/01	9/30/02	100%																
498	GF	5.7.3	Recognize an imputed financing source equal to imputed costs of goods and services provided by other entities without reimbursement (SFFAS # 7, par. 71) [^]	DFAS		10/25/01	9/30/02	100%																
499	GF	5.7.4	Recognize a transfer-in of cash or other capitalized asset as an additional financing source in result of operations (SFFAS # 7, par. 72) [^]	DFAS		10/25/01	9/30/02	100%																
500	GF	5.7.5	Recognize the amortized amount of direct loans as an increase or decrease in interest income (SFFAS # 2, par. 30) [^]	DFAS		10/25/01	9/30/02	100%																
501	GF	5.7.6	Recognize interest accrued on direct loans including amortized interest as interest income (SFFAS # 2, par. 37) [^]	DFAS		10/25/01	9/30/02	100%																
502	GF	5.8	Prepare reconciliations between budgetary resources obligated and net cost of operations (SFFAS # 7, par. 78) [^]	DFAS		10/25/01	9/30/02	100%																
503	Both	5.9	Explain in appropriate detail, the obligations basis used in budgetary and accrual accounting (SFFAS # 7, par. 80) [^]	DFAS		10/25/01	9/30/02	100%																
504	GF	5.10	Validate DDRS-Budgetary property records all transactions to meet Statement of Finance requirements	DFAS		10/23/03	9/30/05	0%																

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				ASA(FM&C)		10/1/98	9/29/06	69%	4	1	2	3
505	GF	6	Improve Accountability of Army Military Equipment, Stewardship Land and Investments	ASA(FM&C)					2	3	4	1
506	GF	6.2	Improve Accountability for Stewardship Investments	ASA(FM&C)	ARNG, DFAS	10/1/01	9/29/06	55%	1	2	3	4
507	GF	6.2.1	Improve Accountability for Research Development Test and Evaluation	ASA(FM&C)	DFAS	1/1/02	12/31/02	100%				
508	GF	6.2.1.1	Ensure stewardship investments are measured on the same basis of accounting as used for financial statements, including appropriate accrual adjustments, general and administrative overhead and a share of the cost of facilities for RDT&E (SFFAS #8 par.24) ^	ASA(FM&C)	DFAS	1/1/02	12/31/02	100%				
509	GF	6.2.1.2	Ensure trend data for program expenses reflects the full cost of the year being reported for the current as well as the preceding four years for Research, Development, Test and Evaluation (SFFAS # 8, par.30) ^	ASA(FM&C)	DFAS	1/1/02	12/31/02	100%				
510	GF	6.2.2	Improve Accountability for Non-Federal Physical Property	ARNG		10/1/01	9/29/06	44%				
511	GF	6.2.2.1	Ensure stewardship investments are measured on the same basis of accts as used for F/S, including appropriate accrual adjustments, G & A overhead, and a share of the cost of facilities for Non-Federal Physical Property (SFFAS # 8, par.24)	ARNG	DFAS	1/1/02	3/31/04	70%				
512		6.2.2.2	Ensure trend data for program expenses reflects the full cost of the year being reported for the current as well as the preceding four years for Non-Federal Physical Property (SFFAS # 8, par.30) ^	ARNG		10/1/01	9/29/06	20%				
513		6.2.2.3	For Property with split purpose, record on the basis of expense allocation or primary use (SFFAS #8 par 86)	ARNG		9/30/02	4/30/03	100%				

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						11/20/01	4/30/02	100%	4	1	2	3
514		6.2.2.4	Include a description of major programs involving Federal investments including a description of programs or policies under which non-cash assets are transferred to state and local govt. (SFFAS # 8, par. 87)	ARNG								
515	GF	6.3	Improve Accountability of all Army Stewardship Land	ACSIM	USACE	10/1/98	10/1/01	99%				
516	GF	6.3.1	Compile Stewardship Land data from real property records	ACSIM	USACE, DFAS, AAA, ASA (FM&C)	10/1/98	10/1/01	99%				
517	GF	6.3.1.1	Report land and land rights not acquired for or in connection with items of general PP&E as Stewardship Land (SFFAS # 8, par. 74) [^]	ACSIM	AAA	10/1/98	10/1/01	100%				
518	GF	6.3.1.2	Record and report stewardship land using Headquarters Executive Information System (HQEIS) (SFFAS # 8, par. 81) [^]	ACSIM	AAA	10/1/98	10/1/01	100%				
519	GF	6.3.1.3	Ensure that the costs of preparing stewardship land for its intended use are expensed as part of the cost of the land (SFFAS # 6, par. 73) [^]	ACSIM		10/1/98	10/1/01	100%				
520	GF	6.3.2	Report deferred maintenance for stewardship land (SFFAS # 6, par. 80, 83-84; SFFAS # 14, pars. 8, 11) [^]	ACSIM	AAA	10/1/98	10/1/01	100%				
521	GF	6.4	Correctly Report Heritage Assets	ACSIM	10/2/98	9/30/04	77%					
522	GF	6.4.1	Establish a baseline for Heritage Assets	ACSIM	10/2/98	9/30/04	85%					

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									4	1	2	3
523	GF	6.4.1.2	Accurately report Army Heritage Assets within IFS	ACSIM		10/2/98	9/30/03	100%				
524	GF	6.4.1.3	Accurately report Army Heritage Assets within PRIDE	ARNG		7/1/99	3/30/01	100%				
525	GF	6.4.1.6	Provide notes to the statement for heritage assets (SFFAS # 8, par. 50)	ACSIM	ARNG	10/19/01	9/30/04	50%				
526	GF	6.4.2	Report deferred maintenance for heritage assets (SFFAS # 6, par. 80, 83; SFFAS # 14, pars. 8, 11) [^]	ACSIM	ARNG	10/1/01	9/30/04	50%				
527	GF	6.5	Develop a methodology for estimating of environmental disposal costs for military equipment	ASA(FM&C), ASA(ALT), ARMY G-4	ACSIM, AAA, CEAC	11/7/01	10/31/03	0%				
528	GF	6.5.2	Develop and execute methodology for estimating environmental disposal costs for military equipment (According to OUSD(ALT) this requirement may be deleted. However ASA(ALT) may be able to obtain values.)	ASA(ALT)		11/7/01	10/31/03	0%				
529	GF	6.5.2.1	Develop template on the environmental disposal cost factors to report	ASA(ALT)		11/7/01	10/31/03	0%				
530	GF	6.5.2.2	Task PMs to provide environmental disposal cost estimate in template format	ASA(ALT)		11/7/01	10/31/03	0%				
531	GF	6.5.2.3	Task AMC/NICPs to provide environmental in template format for systems not managed by PMO PMs	ARMY G-4		8/5/03	10/31/03	0%				

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
532	GF	6.5.2.4	Develop Environment Military Equipment cost factor mechanism for approval by auditors/CEAC	CEAC	ASA(ALT)	7/1/03	10/31/03	0%																	
533	GF	6.5.2.5	Develop environmental disposal cost based on inventory	ASA(ALT)																					
534	Both	7	Army Financial Federer System FFMA Compliance Process	ASA(FM&C)		10/1/98	9/30/07	34%																	
535	GF	7.1	Army Medical Department Property Accounting System to be replaced by Defense Medical Logistics Standard Support System (DMLSS)	MEDCOM																					
536		7.2	Commodity Command Standard System-Financial (CCSS-F) - To be replaced by LMP	DFAS																					
537	Both	7.3	Commodity Command Standard System-Logistics (CCSS-L) - To be replaced by LMP	AMC	Equipment Working Group																				
538	GF	7.4	Corps of Engineers Financial Management System (CEFMS)	USACE	ASA(FM&C)	10/1/98	9/30/07	74%																	
539	GF	7.4.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	USACE	AAA																				
540	GF	7.4.2	Map Blue Book and JFMIP requirements to CEFMS business processes	USACE	AAA																				

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
541	GF	7.4.3	Document CEFMS compliance deficiencies and functionality gaps with the Blue Book and JFMI P requirements	USACE	AAA	10/2/00	1/1/02	100%																	
542	GF	7.4.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	USACE																					
543	GF	7.4.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	USACE																					
544	GF	7.4.6	Conduct FFMAI compliance audit and provide report on the system compliance status	AAA																					
545	GF	7.4.7	Develop a corrective action plan to correct any deficiencies identified during FFMAI audit	USACE																					
546	GF	7.4.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	USACE																					
547	GF	7.4.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	USACE	ASA(FM&C)	8/2/04	8/30/04	0%																	
548	GF	7.4.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMI P	USACE																					
549	GF	7.4.11	Conduct follow-up audit of implemented corrective actions	USACE	AAA	1/3/05	3/30/05	0%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007			
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
550	GF	7.4.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	USACE	ASA(FM&C)	4/1/05	5/30/05	0%																
551	GF	7.4.13	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	USACE	AAA	9/30/07	9/30/07	0%																
552	GF	7.4.14	Obtain approval of the system enhancement plan from ASA(FM&C)	USACE	AAA	9/30/07	9/30/07	0%																
553	GF	7.4.15	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	USACE	AAA	9/30/07	9/30/07	0%																
554	GF	7.4.16	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status	AAA																				
555	GF	7.4.17	Correct FFMA compliance deficiencies identified by audit, if any	USACE																				
556	GF	7.4.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	USACE	AAA	10/1/98	10/1/98	0%																
557	GF	7.5	Army Environmental Restoration Database - Compliance Clean-up (AEDB-R-CC)	ACSIM	ASA(FM&C) AAA	1/3/05	9/30/07	0%																
558	GF	7.5.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ACSIM	AAA	1/3/05	3/31/05	0%																

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
559	GF	7.5.2	Map Blue Book and JFMIP requirements to AEDB-CC business processes	ACSIM	AAA	1/3/05	3/31/05	0%																	
560	GF	7.5.3	Document AEDB-CC compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	ACSIM	AAA	1/3/05	3/31/05	0%																	
561	GF	7.5.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ACSIM																					
562	GF	7.5.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM	ASA(FM&C)	6/1/05	6/30/05	0%																	
563	GF	7.5.6	Implement CFO compliance strategy to bring system functionality into compliance with the Blue Book and JFMP	ACSIM																					
564	GF	7.5.7	Conduct FFMLA compliance audit and provide report on the system compliance status	AAA																					
565	GF	7.5.8	Develop a corrective action plan to correct any deficiencies identified during FFMLA audit	ACSIM																					
566	GF	7.5.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM																					
567	GF	7.5.10	Obtain approval of the system corrective plan from ASA(FM&C) and OUSDC	ACSIM	ASA(FM&C)	3/1/06	3/31/06	0%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007			
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
568	GF	7.5.11	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	ACSIM		4/3/06	6/30/06	0%																
569	GF	7.5.12	Conduct follow-up audit of implemented corrective actions	AAA		7/3/06	8/31/06	0%																
570	GF	7.5.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	ASA(FM&C)	9/1/06	9/29/06	0%																
571	GF	7.5.14	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%																
572	GF	7.5.15	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%																
573	GF	7.5.16	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%																
574	GF	7.5.17	Conduct FFMIA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%																
575	GF	7.5.18	Correct FFMIA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%																
576	GF	7.5.19	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%																

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
577	GF	7.6	Future Financial Management System (FFMS)	ASA(FM&C)	AAA	10/5/99	9/30/07	0%																
578	GF	7.6.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ASA(FM&C)	AAA	10/1/03	4/30/04	0%																
579	GF	7.6.2	Map Blue Book and JFMIP requirements to FFMS business processes	ASA(FM&C)	AAA	10/1/03	4/30/04	0%																
580	GF	7.6.3	Document FFMS compliance with the Blue Book and JFMIP requirements	ASA(FM&C)	AAA	10/1/03	4/30/04	0%																
581	GF	7.6.4	Develop a pilot strategy with cost estimates and submit to OUSD(C)	ASA(FM&C)																				
582	GF	7.6.5	Obtain approval for the pilot from OUSD(C)	ASA(FM&C)																				
583	GF	7.6.6	Implement pilot sites	ASA(FM&C)																				
584	GF	7.6.7	Conduct FFMIA compliance audit and provide report on the system compliance status	AAA																				
585	GF	7.6.8	Develop a corrective action plan to correct any deficiencies identified during FFMIA audit	ASA(FM&C)																				

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
586	GF	7.6.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ASA(FM&C)		5/2/05	5/31/05	0%																	
587	GF	7.6.10	Obtain approval of the system corrective plan from OUSD(C)	ASA(FM&C)		6/1/05	6/30/05	0%																	
588	GF	7.6.11	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMP	ASA(FM&C)		7/1/05	7/31/05	0%																	
589	GF	7.6.12	Conduct follow-up audit of implemented corrective actions	AAA		8/1/05	8/31/05	0%																	
590	GF	7.6.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMP	ASA(FM&C)		9/1/05	9/30/05	0%																	
591	GF	7.6.14	Implement FFMS Army-wide	ASA(FM&C)		10/1/04	9/29/06	0%																	
592	GF	7.6.15	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMP containing cost estimates	ASA(FM&C)	AAA	9/30/07	9/30/07	0%																	
593	GF	7.6.16	Obtain approval of the system enhancement plan from ASA(FM&C)	ASA(FM&C)	AAA	9/1/04	9/3/07	0%																	
594	GF	7.6.17	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMP	ASA(FM&C)	AAA	9/30/07	9/30/07	0%																	

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
595	GF	7.6.18	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%																	
596	GF	7.6.19	Correct FFMA compliance deficiencies identified by audit, if any	ASA(FM&C)		9/30/07	9/30/07	0%																	
597	GF	7.6.20	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ASA(FM&C)	AAA	9/30/07	9/30/07	0%																	
598	GF	7.6.21	Establish EDI Interfaces for MOCAS contracts	DFAS		10/5/99	12/29/06	0%																	
599	GF	7.7	Property Book Unit Supply Enhanced (PBUSE)	PEO EIS	ASA(FM&C) AAA	1/1/03	9/30/07	62%																	
600	GF	7.7.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	PEO EIS	AAA	1/1/03	4/30/03	100%																	
601	GF	7.7.2	Map Blue Book and JFMIP requirements to PBUSE business processes	PEO EIS	AAA	5/1/03	9/18/03	100%																	
602	GF	7.7.3	Document PBUSE compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	PEO EIS	AAA	7/1/03	7/30/03	100%																	
603	GF	7.7.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	PEO EIS		5/1/03	9/30/03	100%																	

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
604	GF	7.7.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	PEO EIS	ASA(FM&C)	10/1/03	10/30/03	90%																
605	GF	7.7.6	Implement CFO compliance strategy to bring system functionality into compliance with the Blue Book and JFMIP	PEO EIS																				
606	GF	7.7.7	Conduct FFMLA compliance audit and provide report on the system compliance status	AAA																				
607	GF	7.7.8	Develop a corrective action plan to correct any deficiencies identified during FFMLA audit	PEO EIS																				
608	GF	7.7.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	PEO EIS																				
609	GF	7.7.10	Obtain approval of the system corrective plan from ASA(FM&C)	PEO EIS	ASA(FM&C)	4/1/04	4/29/04	0%																
610	GF	7.7.11	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	PEO EIS																				
611	GF	7.7.12	Conduct follow-up audit of implemented corrective actions	AAA																				
612	GF	7.7.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	PEO EIS	ASA(FM&C)	8/2/04	9/29/04	0%																

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
613	GF	7.7.14	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	PEO EIS	AAA	9/30/07	9/30/07	0%																	
614	GF	7.7.15	Obtain approval of the system enhancement plan from ASA(FM&C)	PEO EIS	AAA	9/30/07	9/30/07	0%																	
615	GF	7.7.16	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	PEO EIS	AAA	9/30/07	9/30/07	0%																	
616	GF	7.7.17	Conduct FFMIA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%																	
617	GF	7.7.18	Correct FFMIA compliance deficiencies identified by audit, if any	PEO EIS		9/30/07	9/30/07	0%																	
618	GF	7.7.19	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	PEO EIS	AAA	9/30/07	9/30/07	0%																	
619	Both	7.8	Installation Status Report (ISR)	ACSIM	ASA(FM&C)	10/1/03	9/30/07	0%																	
620	GF	7.8.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ACSIM	AAA	10/1/03	12/31/03	0%																	
621	GF	7.8.2	Map Blue Book and JFMIP requirements to ISR business processes	ACSIM	AAA	10/1/03	12/31/03	0%																	

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								4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
622	GF	7.8.3	Document ISR compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	ACSIM	AAA	10/1/03	12/31/03	0%																
623	GF	7.8.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ACSIM		1/1/04	3/31/04	0%																
624	GF	7.8.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM																				
625	GF	7.8.6	Implement CFO compliance strategy to bring system functionality into compliance with the Blue Book and JFMIP	ACSIM																				
626	GF	7.8.7	Conduct FFMLA compliance audit and provide report on the system compliance status	AAA																				
627	GF	7.8.8	Develop a corrective action plan to correct any deficiencies identified during FFMLA audit	ACSIM																				
628	GF	7.8.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM																				
629	GF	7.8.10	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	ACSIM																				
630	GF	7.8.11	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	ACSIM																				

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									4	1	2	3	4	1	2	3	4	1	2	3	4
631	GF	7.8.12	Conduct follow-up audit of implemented corrective actions	ACSIM	AAA	7/1/05	8/31/05	0%													
632	GF	7.8.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	ASA(FM&C)	9/1/05	9/30/05	0%													
633	GF	7.8.14	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%													
634	GF	7.8.15	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%													
635	GF	7.8.16	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%													
636	GF	7.8.17	Conduct FFMIA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%													
637	GF	7.8.18	Correct FFMIA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%													
638	GF	7.8.19	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%													
639	Both	7.9	Installation Facilities System (IFS)	ACSIM	ASA(FM&C) AAA	11/1/00	9/30/07	68%													

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
640	Both	7.9.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ACSIM	AAA	10/1/01	1/1/02	100%																
641	Both	7.9.2	Map Blue Book and JFMIP requirements to IFS business processes	ACSIM	AAA	10/1/01	1/1/02	100%																
642	Both	7.9.3	Document IFS compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	ACSIM	AAA	10/1/01	1/1/02	100%																
643	Both	7.9.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ACSIM	AAA	10/1/01	1/1/02	100%																
644	Both	7.9.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM	ASA(FM&C)	10/1/01	1/1/02	100%																
645	Both	7.9.6	Conduct FFMLA compliance audit and provide report on the system compliance status	AAA		11/1/00	6/28/01	100%																
646	Both	7.9.7	Develop a corrective action plan to correct any deficiencies identified during FFMLA audit	ACSIM		10/1/01	1/1/02	100%																
647	Both	7.9.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM		10/1/01	1/1/02	100%																
648	Both	7.9.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSDC	ACSIM	ASA(FM&C)	10/1/02	5/23/03	100%																

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
649	Both	7.9.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	ACSIM		10/1/03	9/30/04	0%																
650	Both	7.9.11	Conduct follow-up audit of implemented corrective actions	ACSIM	AAA	10/1/04	1/31/05	0%																
651	Both	7.9.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	ASA(FM&C)	2/1/05	2/28/05	0%																
652	Both	7.9.13	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%																
653	Both	7.9.14	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%																
654	Both	7.9.15	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%																
655	Both	7.9.16	Conduct FFMIA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%																
656	Both	7.9.17	Correct FFMIA compliance deficiencies identified by audit, if any	ACSIM	AAA	9/30/07	9/30/07	0%																
657	Both	7.9.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%																

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			Army Environmental Database - Restoration (AEDB-R)	ACSIM	ASA(FM&C)	1/1/04	9/30/07	0%	4	1	2	3
658	WCF	7.10		AAA								
659	WCF	7.10.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ACSIM	AAA	1/1/04	1/30/04	0%				
660	WCF	7.10.2	Map Blue Book and JFMIP requirements to AEDB-R business processes	ACSIM	AAA	1/1/04	1/30/04	0%				
661	WCF	7.10.3	Document AEDB-R compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	ACSIM	AAA	1/1/04	1/30/04	0%				
662	WCF	7.10.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ACSIM	AAA	2/2/04	3/30/04	0%				
663	WCF	7.10.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM	ASA(FM&C)	4/1/04	4/29/04	0%				
664	WCF	7.10.6	Conduct FFMIA compliance audit and provide report on the system compliance status	AAA		5/3/04	6/29/04	0%				
665	WCF	7.10.7	Develop a corrective action plan to correct any deficiencies identified during FFMIA audit	ACSIM		7/1/04	7/30/04	0%				
666	WCF	7.10.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM		7/1/04	7/30/04	0%				

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									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
667	WCF	7.10.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	ACSIM	ASA(FM&C)	8/2/04	8/13/04	0%																
668	WCF	7.10.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	ACSIM																				
669	WCF	7.10.11	Conduct follow-up audit of implemented corrective actions	ACSIM	AAA	8/16/04	12/30/04	0%																
670	WCF	7.10.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	ASA(FM&C)	1/3/05	3/30/05	0%																
671	WCF	7.10.13	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ACSIM	AAA	4/1/05	5/30/05	0%																
672	WCF	7.10.14	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%																
673	WCF	7.10.15	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%																
674	WCF	7.10.16	Conduct FFMIA compliance audit on the added system enhancements and provide report on the system compliance status	AAA																				
675	WCF	7.10.17	Correct FFMIA compliance deficiencies identified by audit, if any	ACSIM																				

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007			
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3
676	WCF	7.10.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%																
677	Both	7.11	Logistics Modernization Program (LMP)	AMC		10/1/98	9/30/07	91%																
678	Both	7.11.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	AMC	AAA	10/1/98	3/4/99	100%																
679	Both	7.11.2	Map Blue Book and JFMIP requirements to LMP business processes	AMC	AAA	5/1/02	10/1/02	100%																
680	Both	7.11.3	Document CEFMS compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	AMC	AAA	10/2/00	1/1/02	100%																
681	Both	7.11.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	AMC		10/2/00	1/1/02	100%																
682	Both	7.11.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	AMC	ASA(FM&C)	10/2/00	1/1/02	100%																
683	Both	7.11.6	Implement CFO compliance strategy to bring system functionality into compliance with the Blue Book and JFMIP	AMC		1/1/02	5/30/03	100%																
684	Both	7.11.7	Conduct FFMLA compliance audit and provide report on the system compliance status	AAA		3/3/03	7/15/03	100%																

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004	2005	2006	2007
									4	1	2	3
685	Both	7.11.8	Develop a corrective action plan to correct any deficiencies identified during FFMIA audit	AMC		7/16/03	9/30/03	100%				
686	Both	7.11.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSDC	AMC	ASA(FM&C)	7/16/03	9/30/03	100%				
687	Both	7.11.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMP	AMC								
688	Both	7.11.11	Conduct follow-up audit of implemented corrective actions	AMC	AAA	1/1/04	5/28/04	0%				
689	Both	7.11.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMP	AMC	ASA(FM&C)	8/2/04	8/31/04	0%				
690	Both	7.11.13	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMP containing cost estimates	AMC	AAA	9/30/07	9/30/07	0%				
691	Both	7.11.14	Obtain approval of the system enhancement plan from ASA(FM&C)	AMC	AAA	9/30/07	9/30/07	0%				
692	Both	7.11.15	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMP	AMC	AAA	9/30/07	9/30/07	0%				
693	Both	7.11.16	Conduct FFMIA compliance audit on the added system enhancements and provide report on the system compliance status	AAA								

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004	2005	2006	2007
									4	1	2	3
694	Both	7.11.17	Correct FFMIA compliance deficiencies identified by audit, if any	AMC		9/30/07	9/30/07	0%				
695	Both	7.11.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	AMC	AAA	9/30/07	9/30/07	0%				
696	WCF	7.12	Worldwide Ammunition and Reporting System - WARS (to be transitioned to LMP)	AMC	ARMY G-4	12/30/98	9/30/05	1%				
697	WCF	7.13	Standard Depot System (SDS) (To be replaced by LMP)	AMC	ARMY G-4	12/30/98	9/30/05	30%				
698	GF	7.15	Planning Resource Infrastructure Decision and Evaluation (PRIDE) System	ARNG	ASA(FM&C) AAA	10/2/00	9/30/07	72%				
699	GF	7.15.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ARNG	AAA	10/2/00	3/1/01	100%				
700	GF	7.15.2	Map Blue Book and JFMIP requirements to PRIDE business processes	ARNG	AAA	10/2/00	3/1/01	100%				
701	GF	7.15.3	Document PRIDE compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	ARNG	AAA	10/2/00	3/1/01	100%				
702	GF	7.15.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ARNG		10/2/00	3/1/01	100%				

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete				2004	2005	2006	2007
								4	1	2	3				
703	GF	7.15.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ARNG	ASA(FM&C)	10/2/00	3/1/01	100%							
704	GF	7.15.6	Conduct FFMLA compliance audit and provide report on the system compliance status	AAA		10/2/00	3/1/01	100%							
705	GF	7.15.7	Develop a corrective action plan to correct any deficiencies identified during FFMLA audit	ARNG		10/1/01	12/26/02	100%							
706	GF	7.15.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ARNG		10/2/01	7/1/02	100%							
707	GF	7.15.9	Obtain approval of the system corrective plan from ASA(FM&C)	ARNG	ASA(FM&C)	10/2/01	5/15/03	100%							
708	GF	7.15.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	ARNG		5/16/03	6/30/05	0%							
709	GF	7.15.11	Conduct follow-up audit of implemented corrective actions	AAA		7/1/05	8/31/05	0%							
710	GF	7.15.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	ARNG	ASA(FM&C)	8/31/05	9/30/05	0%							
711	GF	7.15.13	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ARNG	AAA	9/30/07	9/30/07	0%							

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				2007				
									4	1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
712	GF	7.15.14	Obtain approval of the system enhancement plan from ASA(FM&C)	ARNG	AAA	9/30/07	9/30/07	0%																	
713	GF	7.15.15	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ARNG	AAA	9/30/07	9/30/07	0%																	
714	GF	7.15.16	Conduct FFMIA compliance audit on the added system enhancements and provide report on the system compliance status	AAA																					
715	GF	7.15.17	Correct FFMIA compliance deficiencies identified by audit, if any	ARNG																					
716	GF	7.15.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ARNG	AAA	9/30/07	9/30/07	0%																	
717	WCF	7.16	Identify any additional feeder systems, existing or future needs, that are critical to the Army and must be CFO-compliant	ASA(FM&C)	AMC	12/30/98	12/29/00	100%																	
718	Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)		9/30/96	9/30/05	0%																	
719	Both	8.1	Correct identified material weaknesses affecting CFO reporting and compliance	ASA(FM&C)																					
720	Both	8.1.1	Correct material weakness over contract administration of service contracts	ASA(ALT)		9/30/02	9/30/04	0%																	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	2004				2005				2006				
									4	1	2	3	4	1	2	3	4	1	2	3	4
721	Both	8.1.2	Correct material weakness over the financial reporting of real property	ACSIM		10/1/02	9/30/04	0%													
722	Both	8.1.3	Correct material weakness over the Army Purchase Card Program	ASA(ALT)																	
723	Both	8.1.4	Correct material weakness over the Standard Procurement System (SPS) interface to Computerized Accounts Payable System (CAPS)	ASA(ALT)																	
724	Both	8.1.5	Correct material weakness over the financial reporting of equipment in-transit	Army G-4																	
725	Both	8.1.6	Correct material weakness over the management of unexploded ordnance (UXO) and munitions constituents (MC)	ACSIM																	
726	Both	8.1.7	Correct material weakness over the financial reporting of general equipment	ASA(FM&C)	Army G-4	6/1/99	3/31/04	0%													

Appendix

B

Breakout of Tasks by Staff Agency

This appendix provides a listing, by staff agency of each of the to be completed tasks over which each agency has either lead responsibility or a supporting responsibility. The listings are structured so that each staff agency can view all tasks for which they have some level of responsibility.

Column 1: A code, which indicates whether the task is a General Fund (GF) task, a Working Capital Fund (WCF) task or both.

Column 2: Provides a Work Breakdown Structure (WBS) code, which acts as a built-in outline. This code is designed to remain constant for the task regardless of whether or not additional tasks are added to the plan at a future date.

Column 3: Depicts the plan in outline form using goals, objectives and tasks. Tasks containing a reference in parenthesis, such as (SFFAS #1) refers to Federal Accounting Standards Advisory Board (FASAB), Statement of Federal Financial Accounting Standards #1.

Column 4: Provides the lead agency or organization responsible for the task.

Column 5: Provides the support organization or agency responsible for the task.

Column 6: Establishes the date the task should be started in order to complete the task on time.

Column 7: Establishes the expected completion date of the task.

Column 8: Provides the percent completion of the task.

Column 9: Provides the DoD FMR cross-reference.

Column 10: Provides the Government cross-reference.

Staff organizations and agencies should incorporate this appendix into their planning process. A current list of CFO-related milestones is shown in Appendix C.

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ID	Fund	WBS	Task Name			Lead	Support	Start	Finish	% Complete
13	WCF	1.1.1.9	AAA will gain access and approval authority to obtain monthly detail reports from disbursement offices in order to develop a modified audit approach to reviewing FBWT	AAA		10/1/98	4/19/02	100%		SF/FAS #1
352	WCF	1.2.6.3	Identify all "Other Liabilities" that need to be addressed	AAA		5/2/01	12/28/01	100%	N/A	N/A
454	WCF	3.4	Identify specific issues or problems with the Statement of Net Position	AAA		7/27/00	6/29/01	100%	Vol 4, Chpt 18 - 180201.C.3	N/A
488	Both	5.3	Review the Statement of Financing to assess whether or not DFAS compiled the statement in accordance with Form and Content	AAA	DFAS	12/3/03	4/3/04	0%	N/A	SF/FAS #7
544	GF	7.4.6	Conduct FFMA compliance audit and provide report on the system compliance status	AAA		1/1/04	5/28/04	0%		
554	GF	7.4.16	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
564	GF	7.5.7	Conduct FFMA compliance audit and provide report on the system compliance status	AAA		10/3/05	11/30/05	0%		
569	GF	7.5.12	Conduct follow-up audit of implemented corrective actions	AAA		7/3/06	8/31/06	0%		
574	GF	7.5.17	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		

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ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
584	GF	7.6.7	Conduct FFMA compliance audit and provide report on the system compliance status		AAA		10/1/04	3/31/05	0%		
589	GF	7.6.12	Conduct follow-up audit of implemented corrective actions		AAA		8/1/05	8/31/05	0%		
595	GF	7.6.18	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status		AAA		9/30/07	9/30/07	0%		
606	GF	7.7.7	Conduct FFMA compliance audit and provide report on the system compliance status		AAA		11/3/03	12/30/03	0%		
611	GF	7.7.12	Conduct follow-up audit of implemented corrective actions		AAA		8/2/04	9/29/04	0%		
616	GF	7.7.17	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status		AAA		9/30/07	9/30/07	0%		
626	GF	7.8.7	Conduct FFMA compliance audit and provide report on the system compliance status		AAA		10/1/04	12/31/04	0%		
636	GF	7.8.17	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status		AAA		9/30/07	9/30/07	0%		
645	Both	7.9.6	Conduct FFMA compliance audit and provide report on the system compliance status		AAA		11/1/00	6/28/01	100%		

^a Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
655	Both	7.9.1.6	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
664	WCF	7.10.6	Conduct FFMA compliance audit and provide report on the system compliance status	AAA		5/3/04	6/29/04	0%		
674	WCF	7.10.16	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
684	Both	7.11.7	Conduct FFMA compliance audit and provide report on the system compliance status	AAA		3/3/03	7/15/03	100%		
693	Both	7.11.16	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
704	GF	7.15.6	Conduct FFMA compliance audit and provide report on the system compliance status	AAA		10/2/00	3/1/01	100%		
709	GF	7.15.11	Conduct follow-up audit of implemented corrective actions	AAA		7/1/05	8/31/05	0%		
714	GF	7.15.16	Conduct FFMA compliance audit on the added system enhancements and provide report on the system compliance status	AAA		9/30/07	9/30/07	0%		
195	Both	1.1.7	Improve Accountability and Valuation of all Army Real Property	ACSIM		10/1/98	9/30/05	42%	Vol 4, Chpt 6, 060203	

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
196	Both	1.1.7.1	Establish a baseline of all Army real property	ACSIM	USACE	10/1/98	9/30/05	42%		
197	Both	1.1.7.1.1	Compile all Army real property at the Installations	ACSIM	USACE	10/1/98	9/30/05	42%		
198	Both	1.1.7.1.1.1	Identify real property on Army installations that should be reported on balance sheet	ACSIM	USACE	10/1/98	9/30/05	42%		
199	GF	1.1.7.1.1.1.1	Ensure procedures are in place and verify that all heritage assets are removed from the balance sheet in accordance with SFFAS # 6, par. 63 [^]	ACSIM	USACE	7/2/01	9/30/03	100%	Vol 4, Chpt 4 - 060203.A	SFFAS #6
200	GF	1.1.7.1.1.1.2	Ensure procedures & verify that all land and land rights owned by the Army & not acquired with other P&E are removed from the balance sheet and reported as Stewardship Land (SFFAS # 6, par. 68 & SFFAS # 8, par. 74) [^]	ACSIM	USACE	1/1/02	9/30/03	100%	Vol 4, Chpt 4 - 060203.A	SFFAS #6
201	Both	1.1.7.1.1.1.3	Ensure accurate values are contained in real property automated records	ACSIM	USACE	10/1/98	9/30/05	28%		
202	Both	1.1.7.1.1.1.3.1	Update and distribute DA Pamphlet 420-6, DPW Resource Management System	ACSIM	USACE	3/25/02	9/30/04	0%	N/A	N/A
203	Both	1.1.7.1.1.1.3.2	Ensure that Real Property is recorded at acquisition/historical cost, including all costs incurred to bring the real property to a form and location suitable for its intended use (SFFAS # 6, par. 26)	ACSIM	USACE, ARNG	3/20/01	6/28/04	14%	Vol 4, Chpt 6 - 060203.A.1	SFFAS #6
204	Both	1.1.7.1.1.1.3.3	Ensure that the cost of Real Property transferred from other federal entities is recorded at its historical cost less any depreciation or amortization (SFFAS # 6, par. 31) [^]	ACSIM	USACE	1/1/04	9/30/05	0%	Vol 4, Chpt 6 - 060203.A.1 & 060202.C.4	SFFAS #6

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
205	Both	1.1.7.1.1.1.3.4	Ensure that Real Property acquired through exchange is recorded at fair value of the PP&E at the time of the exchange (SFFAS # 6, par. 32) ^v	ACSIM		1/1/04	9/30/05	0%	Vol 4, Chpt 6 - 060203.A.1 & 060202.C.7	SFFAS #6
206	WCF	1.1.7.1.1.3.5	Verify the accuracy of the real property data during the transfer to DPAS	ACSIM		10/18/01	10/18/01	100%	N/A	N/A
207	WCF	1.1.7.1.1.3.6	Calculate and Record depreciation (SFFAS # 6, par. 35-37)	ACSIM		9/30/03	9/30/04	0%	Vol 4, Chpt 6 - 060206	SFFAS #6
208	Both	1.1.7.1.1.1.3.7	Record Real Property that is disposed, retired, or removed from service (SFFAS # 6, par. 38-39) ^v	ACSIM		10/18/01	10/18/01	100%	Vol 4, Chpt 6 - 060206.L	SFFAS #6
209	GF	1.1.7.1.1.1.3.8	Ensure that the costs to renovate, improve, or reconstruct operating components of heritage assets used in govt. ops are included in general PP&E and are capitalized and depreciated (SFFAS # 6, par. 59) ^v	ACSIM	ARNG	9/30/03	9/30/05	0%	Vol 4, Chpt 6 - 060205.A.1	SFFAS #6, SFFAS #16
210	GF	1.1.7.1.1.1.3.9	Record significant existing structures acquired along with stewardship land and used in operations as general PP&E (SFFAS # 8, par. 71,78) ^v	ACSIM	USAACE	10/1/98	9/30/04	75%	Vol 4, Chpt 6 - 060305.B.2	SFFAS #6
211	GF	1.1.7.1.1.1.3.10	Record in the property record the present value of property acquired through the foreclosure of direct or guaranteed loans (SFFAS # 2, par. 57) ^v	ACSIM	DFAS	9/30/03	9/30/05	0%	No Reference	SFFAS #2
218	Both	1.1.7.1.1.1.12.3b	Accept PRIDE Real Property Information into HQEIS	ACSIM		3/29/02	3/29/02	100%	N/A	N/A
225	Both	1.1.7.1.1.1.12.7	Accurately record and depreciate capital improvements to real property separately from the asset being improved. (DoD FMR Vol 4, Chpt 6, Par. 060205)	ACSIM	ARNG	10/1/01	9/30/04	0%		

^v Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
226	Both	1.1.7.1.1.13.13	Improve the accountability of Construction in Process (CIP)	ACSIM	ARNG	2/3/00	9/30/05	15%		
227	Both	1.1.7.1.1.13.13.2	Develop and enforce procedures to accurately capture and report the cost of Construction in Progress on a quarterly and annual basis	ACSIM	ARNG	1/13/03	9/30/04	21%	Vol 4, Chpt 6 - 060203.B	
228	Both	1.1.7.1.1.13.13.3	Capture and report the value of Construction in Process	ACSIM	ARNG	9/30/03	9/30/05	17%	Vol 4, Chpt 6 - 060203.B.5	N/A
229	Both	1.1.7.1.1.13.13.1	Accurately report CIP on a quarterly and annual basis using IFS^	ACSIM		9/30/03	9/30/05	0%		
231	GF	1.1.7.1.1.13.13.5	Develop process for installations to capture costs of construction in process for in-house projects	ACSIM		2/3/00	8/28/00	100%	Vol 4, Chpt 6 - 060203.B	N/A
232	GF	1.1.7.1.1.13.13.6	Transfer completed construction in progress to General PP&E when placed in service (SFFAS # 6, par. 34) ^	ACSIM		8/28/00	8/29/00	100%	Vol 4, Chpt 6 - 060203.B.4	SFFAS #6
233	Both	1.1.7.1.1.13.13.7	Develop procedures for identifying and reporting prior period adjustments caused by real property inventory changes not recorded in the Army's financial statements by the fiscal year cutoff.	ACSIM	DFAS	10/1/03	9/30/04	0%		
234	Both	1.1.7.1.1.13.13.8	Develop guidance to correct the real property values and issue the guidance to all installations that have negative balances.	ACSIM		10/1/03	9/30/04	0%		
235	Both	1.1.7.1.1.13.13.9	Correct the IFS audit trail deficiency that occurred in conjunction with the interface by requiring a separate transaction to support any adjustment made to a record that was previously recorded.	ACSIM		10/1/02	9/30/04	0%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
236	Both	1.1.7.1.1.1.3.14	Prepare notes to the financial statements that explains adjustments made to real property by major class (SFFAS # 6, par. 4-4-5)	ACSIM	ARNG	3/22/01	11/16/01	100%	Vol 6B, Chpt 10 - 101202.F.3	SFFAS #6
237	GF	1.1.7.1.1.3.15	Improve Accountability Over Multi-use Heritage Assets	ACSIM	ARNG	4/2/02	9/30/04	0%	Vol 4, Chpt 6 - 060304	
238	GF	1.1.7.1.1.3.15.1	Capitalize multi-use heritage assets (SFFAS # 16, par. 15) ^	ACSIM	ARNG	4/2/02	9/30/04	0%	Vol 4, Chpt 6 - 060304.A.2	SFFAS #6, SFFAS #16
239	GF	1.1.7.1.1.3.15.1.1	Capitalize & depreciate the costs of acquisition, betterment or reconstruction of multi-use heritage assets & provide a footnote to the financial statements	ACSIM	ARNG	4/2/02	9/30/04	0%	Vol 4, Chpt 6 - 060304.C.2	SFFAS #6, SFFAS #16
240	GF	1.1.7.1.1.3.15.1.2	Record in the property record the fair value of multi-use heritage assets acquired through donation (SFFAS # 16, par. 11)	ACSIM	ARNG	6/2/04	9/30/04	0%	Vol 4, Chpt 6 - 060304.A.2	SFFAS #6, SFFAS #16
280	Both	1.2.5	Improve Accountability over Environmental Liabilities and Disposal Liabilities	ACSIM	ACSIM-AEC, ACSIM-BRACO, USAACE, ASA(ALT), ARNG	9/30/94	9/30/07	75%		
281	GF	1.2.5.1	Correctly identify and record "Environmental Liabilities" in the Army Financial Statements in accordance with OSD guidance	ACSIM		7/3/01	10/22/02	100%		
299	GF	1.2.5.2.5	Improve Accountability for Accrued Environmental restoration for Potentially Responsible Party Sites (PRPs)	ACSIM		9/30/07	9/30/07	0%		
300	GF	1.2.5.2.5.1	Account for environmental restoration liabilities where the loss is reasonably estimable and probable in the DERP Funded Environmental Liability	ACSIM		9/30/07	9/30/07	0%		

[^] Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
301	GF	1.2.5.2.5.2	Account for ER for potentially Responsible Party Sites that are not reasonably estimatable but are Reasonably Possible as a Contingency	ACSIM		9/30/07	9/30/07	0%		
302	GF	1.2.5.3	Improve Accountability over Other Accrued Environmental Costs (Non-DERP funds) (F/S Note 14: Environmental Liabilities and Disposal Liabilities)	ACSIM		9/30/94	9/30/06	81%		
303	GF	1.2.5.3.1	Active Installations - Environmental Corrective Action	ACSIM		9/30/94	9/29/06	39%		
304	GF	1.2.5.3.1.1	Account for corrective actions associated with the Resource Conservation and Recovery Act (RCRA)	ACSIM		9/30/94	10/1/99	100%	Vol 4, Chpt 13 - 1302, 130201.A	
305	GF	1.2.5.3.1.2	Recognize a reduction in the liability for corrective action costs when costs are paid (SFAS # 6, par. 100) [^]	ACSIM	DFAS	10/1/98	9/30/03	0%	Vol 4, Chpt 13 - 1302, 130201.A	
306	GF	1.2.5.3.1.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability [^]	ACSIM		1/1/04	9/29/06	0%		
307	GF	1.2.5.3.2	Active Installations - Environmental Closure Requirements	ACSIM		9/30/94	9/30/06	83%		
308	GF	1.2.5.3.2.1	Accumulation of liability for environmental closure should commence when facility is placed into service	ACSIM		9/30/94	9/29/96	100%		
309	GF	1.2.5.3.2.2	Estimated costs for decontamination and decommissioning are recognized systematically over the period of the useful life of the facility [^]	ACSIM	DFAS	9/30/94	9/29/06	80%		

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
310	GF	1.2.5.3.2.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability [^]	ACSIM		9/30/06	9/30/06	0%		
311	GF	1.2.5.3.3	Active Installations-Environmental Response at Active Ranges	ACSIM		9/30/94	4/30/03	100%		
312	GF	1.2.5.3.3.1	Record an environmental liability if an environmental response is required based on site level investigation and characterization of environmental munitions	ACSIM		9/30/94	4/29/03	100%		
313	GF	1.2.5.3.3.2	Range sustainment and maintenance activities are expensed (i.e. expenses associated with operation, management or sustainment of ranges on active installations	DFAS		9/30/94	4/30/03	100%		
314	GF	1.2.5.3.3.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM		9/30/94	4/30/03	100%		
342	GF	1.2.6.1.2	Excess/Obsolute Structures	ACSIM		2/3/03	9/30/05	0%		
343	GF	1.2.6.1.2.1	Accumulation of the estimated non-environmental asset disposal liability (including hazardous waste removal) should be recognized when property is placed into service (SFIFAS # 6, par. 104) [^]	ACSIM		2/3/03	9/30/05	0%	Vol 4, Chpt 13 -130504, 130108.A.1	
344	GF	1.2.6.1.2.2	Non-environmental disposal liabilities that are probable and reasonably estimatable are recognized as an expense at the time there is formal management decision that the items are to be disposed	ACSIM		2/3/03	9/30/05	0%		
382	GF	2.3.3	Determine Net Cost of Stewardship Assets (Stewardship Land and Heritage Assets Only)	ACSIM	ARNG	10/1/98	9/30/05	23%	Vol 4, Chpt 14 - 140203	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
383	GF	2.3.3.2	Ensure that all costs to bring heritage assets to current condition and location are expensed and disclosed, unless the assets are directly used in govt. operations and are excluded from General PP&E (SFFAS # 8, par. 47;49; #6, par. 60, 61; #16, par. 8)^	ACSIM	ARNG	1/1/04	9/30/05	0%	Vol 4, Chpt 6 - 060104.A; 060304.B.4	SFFAS #6, #8, #16
384	GF	2.3.3.3	Record in the property records and provide a note in the financial statements for the heritage assets transferred from other federal entities (SFFAS # 6, par. 61)^	ACSIM	ARNG	1/1/04	9/30/05	0%	Vol 4, Chpt 4 - 060202.C.7	SFFAS #6
385	GF	2.3.3.4	Record in property records and provide a note in the financial statements for the heritage assets acquired through donation (SFFAS # 6, par. 61)^	ACSIM	ARNG	1/1/04	9/30/05	0%	Vol 4, Chpt 4 - 060202.C.3	SFFAS #6
386	GF	2.3.3.8	Record in the property record and provide a note in the financial statements for stewardship land transferred from other federal entities (SFFAS # 6, par. 72)^	ACSIM	ARNG	10/19/01	9/30/04	0%	Vol 4, Chpt 6 - 060206, 060301.A.3	SFFAS #6, #8
387	GF	2.3.3.9	Segregate the cost of stewardship land from the costs of significant structures acquired at the same time and expense the cost of the land (SFFAS # 8, par. 78; SFFAS # 6, par. 70)^	ACSIM	ARNG	10/1/98	10/1/01	100%		
453	GF	3.3	Ensure the proper recording and disclosure of stewardship land previously recognized as assets (SFFAS # 6, par 75)^	ACSIM		7/1/03	9/30/04	0%	N/A	SFFAS #6, #8
515	GF	6.3	Improve Accountability of all Army Stewardship Land	ACSIM	USACE	10/1/98	10/1/01	99%		
516	GF	6.3.1	Compile Stewardship Land data from real property records	ACSIM	USACE, DFAS, AAAASA (FM&C)	10/1/98	10/1/01	99%	Vol 4, Chpt 6 - 060103.D, 060305	
517	GF	6.3.1.1	Report land and land rights not acquired for or in connection with items of general PP&E as Stewardship Land (SFFAS # 8, par. 74)^	ACSIM	AAA	10/1/98	10/1/01	100%		SFFAS #6, #8, par. 74

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
518	GF	6.3.1.2	Record and report stewardship land using Headquarters Executive Information System (HQEIS) (SFFAS # 8, par. 81) ^v	ACSIM	AAA	10/1/98	10/1/01	100%	SFFAS #6, #8, par. 81	
519	GF	6.3.1.3	Ensure that the costs of preparing stewardship land for its intended use are expensed as part of the cost of the land (SFFAS # 6, par. 73) ^v	ACSIM		10/1/98	10/1/01	100%	Vol 4, Chpt 6 - 060109	SFFAS #6, par. 73, #8
520	GF	6.3.2	Report deferred maintenance for stewardship land (SFFAS # 6, par. 80, 83-84; SFFAS # 14, pars. 8, 11) ^v	ACSIM	AAA	10/1/98	10/1/01	100%	Vol 4, Chpt 6 - 060304; Vol 6B, Chpt 11 - 1103	SFFAS #6, par. 80, 83-84; SFFAS #14, pars. 8, 11
521	GF	6.4	Correctly Report Heritage Assets	ACSIM		10/2/98	9/30/04	77%	Vol 14, Chpt 6	SFFAS #8
522	GF	6.4.1	Establish a baseline for Heritage Assets	ACSIM		10/2/98	9/30/04	85%	N/A	
523	GF	6.4.1.2	Accurately report Army Heritage Assets within IFS	ACSIM		10/2/98	9/30/03	100%		
525	GF	6.4.1.6	Provide notes to the statement for heritage assets (SFFAS # 8, par. 50)	ACSIM	ARNG	10/19/01	9/30/04	50%	Vol 4, Chpt 6 - 060109.B	SFFAS #8
526	GF	6.4.2	Report deferred maintenance for heritage assets (SFFAS # 6, par. 80, 83; SFFAS # 14, pars. 8, 11) ^v	ACSIM	ARNG	10/1/01	9/30/04	50%	Vol 6B, Chpt 13 - 120204.B	SFFAS #6, #14
557	GF	7.5	Army Environmental Restoration Database - Compliance Clean-up	ACSIM	ASA(FM&C) AAA	1/3/05	9/30/07	0%		

^v Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
558	GF	7.5.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ACSIM	AAA	1/3/05	3/31/05	0%		
559	GF	7.5.2	Map Blue Book and JFMIP requirements to AEDB-CC business processes	ACSIM	AAA	1/3/05	3/31/05	0%		
560	GF	7.5.3	Document AEDB-CC compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	ACSIM	AAA	1/3/05	3/31/05	0%		
561	GF	7.5.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ACSIM		4/1/05	5/31/05	0%		
562	GF	7.5.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM	ASA(FM&C)	6/1/05	6/30/05	0%		
563	GF	7.5.6	Implement CFO compliance strategy to bring system functionality into compliance with the Blue Book and JFMIP	ACSIM		7/1/05	9/30/05	0%		
565	GF	7.5.8	Develop a corrective action plan to correct any deficiencies identified during FFMIAs audit	ACSIM		12/1/05	1/30/06	0%		
566	GF	7.5.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM		2/1/06	2/28/06	0%		
567	GF	7.5.10	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	ACSIM	ASA(FM&C)	3/1/06	3/31/06	0%		

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
568	GF	7.5.1.1	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	ACSIM		4/3/06	6/30/06	0%		
570	GF	7.5.1.3	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	ASA(FM&C)	9/1/06	9/29/06	0%		
571	GF	7.5.1.4	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%		
572	GF	7.5.1.5	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%		
573	GF	7.5.1.6	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
575	GF	7.5.1.8	Correct FFMA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%		
576	GF	7.5.1.9	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		N/A
619	Both	7.8	Installation Status Report (ISR)	ACSIM	ASA(FM&C) AAA	10/1/03	9/30/07	0%	N/A	
620	GF	7.8.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ACSIM	AAA	10/1/03	12/31/03	0%		

^a Requiring AAA review

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ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
621	GF	7.8.2	Map Blue Book and JFMIP requirements to ISR business processes		ACSIM	AAA	10/1/03	12/31/03	0%		
622	GF	7.8.3	Document ISR compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements		ACSIM	AAA	10/1/03	12/31/03	0%		
623	GF	7.8.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)		ACSIM		1/1/04	3/31/04	0%		
624	GF	7.8.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)		ACSIM	ASA(FM&C)	4/1/04	4/30/04	0%		
625	GF	7.8.6	Implement CFO compliance strategy to bring system functionality into compliance with the Blue Book and JFMIP		ACSIM		5/3/04	9/30/04	0%		
627	GF	7.8.8	Develop a corrective action plan to correct any deficiencies identified during FFMA audit		ACSIM		1/3/05	2/28/05	0%		
628	GF	7.8.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds		ACSIM		1/3/05	2/28/05	0%		
629	GF	7.8.10	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)		ACSIM	ASA(FM&C)	3/1/05	3/31/05	0%		
630	GF	7.8.11	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP		ACSIM		4/1/05	6/30/05	0%		

^a Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
631	GF	7.8.1.2	Conduct follow-up audit of implemented corrective actions	ACSIM	AAA	7/1/05	8/31/05	0%		
632	GF	7.8.1.3	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	ASA(FM&C)	9/1/05	9/30/05	0%		
633	GF	7.8.1.4	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%		
634	GF	7.8.1.5	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%		
635	GF	7.8.1.6	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
637	GF	7.8.1.8	Correct FFMA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%		
638	GF	7.8.1.9	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
639	Both	7.9	Installation Facilities System (IFS)	ACSIM	ASA(FM&C) AAA	11/1/00	9/30/07	68%		
640	Both	7.9.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ACSIM	AAA	10/1/01	1/1/02	100%		

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ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
641	Both	7.9.2	Map Blue Book and JFMIP requirements to IIS business processes		ACSIM	AAA	10/1/01	1/1/02	100%	A-127	
642	Both	7.9.3	Document IIS compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements		ACSIM	AAA	10/1/01	1/1/02	100%	N/A	
643	Both	7.9.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)		ACSIM		10/1/01	1/1/02	100%	N/A	
644	Both	7.9.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)		ACSIM	ASA(FM&C)	10/1/01	1/1/02	100%		
646	Both	7.9.7	Develop a corrective action plan to correct any deficiencies identified during FFMA audit		ACSIM		10/1/01	1/1/02	100%		
647	Both	7.9.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds		ACSIM		10/1/01	1/1/02	100%		
648	Both	7.9.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)		ACSIM	ASA(FM&C)	10/1/02	5/23/03	100%		
649	Both	7.9.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP		ACSIM		10/1/03	9/30/04	0%		
650	Both	7.9.11	Conduct follow-up audit of implemented corrective actions		ACSIM	AAA	10/1/04	1/31/05	0%		

^a Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
651	Both	7.9.1.2	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	ASA(FM&C)	2/1/05	2/28/05	0%		
652	Both	7.9.1.3	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%		
653	Both	7.9.1.4	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%		
654	Both	7.9.1.5	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
655	Both	7.9.1.7	Correct FFMA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%		
656	Both	7.9.1.8	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	AAA	9/30/07	9/30/07	0%		
657	Both	7.9.1.8	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	ASA(FM&C) AAA	9/30/07	9/30/07	0%		
658	WCF	7.10	Army Environmental Database - Restoration (AEDB-R)	ACSIM	ASA(FM&C) AAA	1/1/04	9/30/07	0%		
659	WCF	7.10.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ACSIM	AAA	1/1/04	1/30/04	0%		
660	WCF	7.10.2	Map Blue Book and JFMIP requirements to AEDB-R business processes	ACSIM	AAA	1/1/04	1/30/04	0%		

^a Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
661	WCF	7.10.3	Document AEDB-R compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	ACSIM	AAA	1/1/04	1/30/04	0%		
662	WCF	7.10.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	ACSIM		2/2/04	3/30/04	0%		
663	WCF	7.10.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ACSIM	ASA(FM&C)	4/1/04	4/29/04	0%		
665	WCF	7.10.7	Develop a corrective action plan to correct any deficiencies identified during FFMIIA audit	ACSIM		7/1/04	7/30/04	0%		
666	WCF	7.10.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	ACSIM		7/1/04	7/30/04	0%		
667	WCF	7.10.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	ACSIM	ASA(FM&C)	8/2/04	8/13/04	0%		
668	WCF	7.10.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	ACSIM		8/16/04	12/30/04	0%		
669	WCF	7.10.11	Conduct follow-up audit of implemented corrective actions	ACSIM	AAA	1/3/05	3/30/05	0%		
670	WCF	7.10.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	ACSIM	ASA(FM&C)	4/1/05	5/30/05	0%		
671	WCF	7.10.13	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ACSIM	AAA	9/30/07	9/30/07	0%		

^a Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
672	WCF	7.10.14	Obtain approval of the system enhancement plan from ASA(FM&C)	ACSIM	AAA	9/30/07	9/30/07	0%		
673	WCF	7.10.15	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMP	ACSIM	AAA	9/30/07	9/30/07	0%		
675	WCF	7.10.17	Correct FFMIA compliance deficiencies identified by audit, if any	ACSIM		9/30/07	9/30/07	0%		
676	WCF	7.10.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMP	ACSIM	AAA	9/30/07	9/30/07	0%		
721	Both	8.1.2	Correct material weakness over the financial reporting of real property	ACSIM		10/1/02	9/30/04	0%		
725	Both	8.1.6	Correct material weakness over the management of unexploded ordnance (UXO) and munitions constituents (MC)	ACSIM		9/30/99	3/31/04	0%		
282	GF	1.2.5.2	Improve Accountability over Accrued Defense Environmental Restoration Program Liabilities (DERP) (F/S Note 14: Environmental Liabilities and Disposal Liabilities)	ACSIM	ACSIM-AEC, USACE	9/30/99	9/30/07	96%		Vol 4, Chpt 14; "Management Guidance for the Defense Environmental Restoration Program (DERP) 9/2001"
283	GF	1.2.5.2.1	Active Installations-Environmental Restoration (ER)	ACSIM		7/3/01	9/30/04	95%		
284	GF	1.2.5.2.1.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
285	GF	1.2.5.2.1.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100) ^a	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%	041401-041403	
286	GF	1.2.5.2.1.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-AEC	7/3/01	9/30/04	91%	7000.14-R	Vol 4, Chpt 14: "Management Guidance for the Defense Environmental Restoration Program (DERP) 9/2001"
287	GF	1.2.5.2.2	Active Installations-ER for CLOSED Ranges	ACSIM	ACSIM-AEC	7/3/01	9/30/04	94%		
288	GF	1.2.5.2.2.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%		
289	GF	1.2.5.2.2.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100) ^a	ACSIM	ACSIM-AEC	7/3/01	9/30/02	100%	041401-041403	
290	GF	1.2.5.2.2.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	ACSIM-AEC	7/3/01	9/30/04	90%		
291	GF	1.2.5.2.3	Formerly Used Defense Sites (FUDS) - ER	ACSIM	USACE	9/30/99	9/30/04	100%		
292	GF	1.2.5.2.3.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	USACE	9/30/99	9/30/99	100%		
293	GF	1.2.5.2.3.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFFAS # 6, par. 100) ^a	ACSIM	USACE	9/30/99	11/30/99	100%	041401-041403	

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
294	GF	1.2.5.2.3.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	USACE	8/10/01	9/30/04	100%		
295	GF	1.2.5.2.4	Formerly Used Defense Sites (FUDS)-ER for Transferred Ranges	ACSIM	USACE	9/30/99	9/30/04	95%		
296	GF	1.2.5.2.4.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM	USACE	9/30/99	9/30/99	100%		
297	GF	1.2.5.2.4.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SFES # 6, par. 100) ^a	ACSIM	USACE	9/30/99	9/30/99	100%	041401-041403	
298	GF	1.2.5.2.4.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM	USACE	8/10/01	9/30/04	95%		
333	GF	1.2.5.6.4.1	Implement guidance to identify and report unexploded ordnance	ACSIM - AEC		8/2/02	8/2/02	100%		
328	z	1.2.5.6	Military Munitions Response program (MMR)	ACSIM-AEC ACSIM-BRACO	USACE, ACSIM-BRACO	9/1/01	1/30/04	44%		
329	GF	1.2.5.6.1	Develop a list of all known or newly identified sites where activity under the Military Munitions (i.e. UXO or WMM) Response program category are required and deliver to ODU/SDI(&E)	ACSIM-AEC		9/1/01	10/15/01	100%		
330	GF	1.2.5.6.2	Update the list of all known or newly identified sites where activity under the Military Munitions (i.e. UXO or WMM) Response program category are required and deliver to ODU/SDI(&E)	ACSIM-AEC		9/1/02	10/15/02	100%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
331	GF	1.2.5.6.3	Update the list of all known or newly identified sites where activity under the Military Munitions (i.e. UXO or WMM) Response program category are required and deliver to ODU/SDI(&E)	ACSIM-AEC		10/10/03	1/30/04	0%		
315	GF	1.2.5.4	Improve Accountability over Base Realignment and Closure (BRAC) Environmental Liabilities (F/S Note 14: Environmental Liabilities and Disposal Liabilities)	ACSIM-BRACO		7/3/01	9/30/04	84%		
316	GF	1.2.5.4.1	BRAC Installations-Environmental Restoration (ER)	ACSIM-BRACO		7/3/01	9/30/04	94%		
317	GF	1.2.5.4.1.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM-BRACO		7/3/01	9/30/02	100%		
318	GF	1.2.5.4.1.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SF/FAS # 6, par. 100) ^a	ACSIM-BRACO		7/3/01	9/30/02	100%	041401-041403	
319	GF	1.2.5.4.1.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM-BRACO		7/3/01	9/30/04	90%		
320	GF	1.2.5.4.2	BRAC Installations-ER for Transferring Ranges	ACSIM-BRACO		7/3/01	9/30/04	94%		
321	GF	1.2.5.4.2.1	Record an environmental liability if there is a requirement to remediate a site based on site level investigation and characterization of contamination that threatens human health or the environment	ACSIM-BRACO		7/3/01	9/30/02	100%		
322	GF	1.2.5.4.2.2	Recognize a reduction in the liability for environmental restoration costs when costs are paid (SF/FAS # 6, par. 100) ^a	ACSIM-BRACO		7/3/01	9/30/02	100%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
323	GF	1.2.5.4.2.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM-BRACO		7/3/01	9/30/04	90%		
324	GF	1.2.5.4.3	BRAC Installations - Environmental Corrective Action	ACSIM-BRACO		7/3/01	9/30/04	70%		
325	GF	1.2.5.4.3.1	Account for corrective actions associated with the Resource Conservation and Recovery Act (RCRA)	ACSIM-BRACO		7/3/01	9/30/04	38%		
326	GF	1.2.5.4.3.2	Recognize a reduction in the liability for corrective action costs when costs are paid (SFPA # 6, par. 100) [^]	ACSIM-BRACO		7/3/01	9/30/02	100%		
327	GF	1.2.5.4.3.3	Supporting documentation for liability values must show the dollar amount of each specific project and the methodology for computing the liability	ACSIM-BRACO		7/3/01	9/30/04	90%		
345	GF	1.2.6.1.3	Conventional Munitions	AMC	JMC	2/3/03	9/30/05	0%		
346	GF	1.2.6.1.3.1	Cost estimates for non-environmental disposal should include all tasks associated with removal, transportation, demilitarization, final dismantlement and disposal	AMC	JMC	2/3/03	9/30/05	0%		
347	GF	1.2.6.1.3.2	Nonenvironmental disposal liabilities that are probable and reasonably estimable for munitions that have been declared excess or obsolete and scheduled for demil, demolition or other disposition should be recorded	AMC	JMC	2/3/03	9/30/05	0%		
348	GF	1.2.6.1.4	Chemical Agents	AMC	SBCCOM	2/3/03	9/30/05	0%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
349	GF	1.2.6.1.4.1	Cost estimates for stockpile and nonstockpile chemical agents and munitions should include all tasks associated with their destruction	AMC	SBCCOM	2/3/03	9/30/05	0%		
350	GF	1.2.6.1.4.2	Destruction liabilities for chemical agents and munitions that are in inventory should be recognized for the total disposal estimate	AMC	SBCCOM	2/3/03	9/30/05	0%		
376	WCF	2.3.1	Determine Net Cost of Inventory	AMC		3/27/01	3/25/03	100%		
377	WCF	2.3.1.1	Recognize expenses upon the sale or use of inventory (SFFAS # 3, par. 19)^	AMC		3/27/01	3/25/03	100%	DRAFT Vol 1B, Chpt 5	SFFAS #3
389	WCF	2.3.5	Provide a note in the financial statements to disclose the full amount of any expected loss from exchange revenue when specific goods are made to order under a contract and a loss is probable and measurable (SFFAS # 7, par. 46)^	AMC		10/2/00	7/19/01	100%		SFFAS #7
436	WCF	2.4.4	Implement effective cost accounting module for LMP	AMC	DFAS	10/2/98	2/19/04	7%		
437	WCF	2.4.4.1	Coordinate with the contractor implementing LMP to ensure that the cost accounting module will adhere to the requirements of the CFO Act, JFMIP, and the Blue Book	AMC	AAA	6/1/00	10/27/00	100%		SFFAS #4
438	WCF	2.4.4.2	Implement cost accounting module for Supply Management - Army, Depot Maintenance, and Ordnance	AMC		10/2/98	2/19/04	0%		SFFAS #4
537	Both	7.3	Commodity Command Standard System-Logistics (CCSS-L) - To be replaced by LMP	AMC	Equipment Working Group	10/1/98	5/29/03	20%		

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ID	Fund	WBS	Task Name			Lead	Support	Start	Finish	% Complete
			Logistics Modernization Program (LMP)			AMC		10/1/98	9/30/07	91%
ID	Fund	WBS	Task Name	Lead	Support	Start	Finish			Government Reference
677	Both	7.11	Logistics Modernization Program (LMP)	AMC		10/1/98	9/30/07			
678	Both	7.11.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	AMC	AAA	10/1/98	3/4/99	100%		
679	Both	7.11.2	Map Blue Book and JFMIP requirements to LMP business processes	AMC	AAA	5/1/02	10/1/02	100%		
680	Both	7.11.3	Document CEFMS compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	AMC	AAA	10/2/00	1/1/02	100%		
681	Both	7.11.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	AMC		10/2/00	1/1/02	100%		
682	Both	7.11.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	AMC	ASA(FM&C)	10/2/00	1/1/02	100%		
683	Both	7.11.6	Implement CFO compliance strategy to bring system functionality into compliance with the Blue Book and JFMIP	AMC		1/1/02	5/3/03	100%		
685	Both	7.11.8	Develop a corrective action plan to correct any deficiencies identified during FFMIAs audit	AMC		7/16/03	9/30/03	100%		
686	Both	7.11.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)	AMC	ASA(FM&C)	7/16/03	9/30/03	100%		

^a Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
687	Both	7.11.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	AMC		1/1/04	5/28/04	0%		
688	Both	7.11.11	Conduct follow-up audit of implemented corrective actions	AMC	AAA	6/1/04	7/30/04	0%		
689	Both	7.11.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	AMC	ASA(FM&C)	8/2/04	8/31/04	0%		
690	Both	7.11.13	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	AMC	AAA	9/30/07	9/30/07	0%		
691	Both	7.11.14	Obtain approval of the system enhancement plan from ASA(FM&C)	AMC	AAA	9/30/07	9/30/07	0%		
692	Both	7.11.15	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	AMC	AAA	9/30/07	9/30/07	0%		
694	Both	7.11.17	Correct FFMIA compliance deficiencies identified by audit, if any	AMC		9/30/07	9/30/07	0%		
695	Both	7.11.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	AMC	AAA	9/30/07	9/30/07	0%		
696	WCF	7.12	Worldwide Ammunition and Reporting System - WARS (to be transitioned to LMP)	AMC	ARMY G-4	12/30/98	9/30/05	1%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
697	WCF	7.13	Standard Depot System (SDS) (To be replaced by LMP)	AMC	ARMY G-4	12/30/98	9/30/05	30%		
54	WCF	1.1.5	Improve Accountability over Inventory and Related Property	ARMY G-4	AMC	10/1/98	9/30/07	21%		
55	WCF	1.1.5.1	Improve accountability over Inventory	ARMY G-4	AMC	10/3/00	1/31/05	8%		
60	WCF	1.1.5.1.5	Define Inventory and publish Army implementation guidance	Army G-4		3/5/01	1/30/04	0%		
62	WCF	1.1.5.1.7	Accurately Record Inventory Assets in Inventory Records	ARMY G-4	AMC	3/2/01	1/31/05	5%		
63	WCF	1.1.5.1.7.1	Base all records for Inventory on original applicable source documentation (valid sources of entry include; contracts, invoices, receiving rpts, pymt vouchers, materiel-return docs, transfer docs, inventory docs, issue and turn-in/docs)^	ARMY G-4	AMC	3/2/01	1/31/05	0%		
64	WCF	1.1.5.1.7.2	Develop a methodology to convert from current inventory valuation processes to the standard valuation method selected (MAC)^	ARMY G-4	AMC	3/2/01	12/31/04	25%		
65	WCF	1.1.5.1.7.3	Accurately record inventory transactions at actual cost in the property records (SFFAS #3 para. 19)	ARMY G-4	AMC	1/10/03	1/10/05	0%	Vol 11B, Chpt. 55, Addendum 2, A-3	SFFAS #3
66	WCF	1.1.5.1.7.4	Value inventory at Moving Average Cost (MAC)	ARMY G-4	AMC	3/27/01	1/31/05	0%	Vol 11B, Chpt. 55	SFFAS #3, OUSD Memo 60UL2001 "Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
67	WCF	1.1.5.1.7.4.1	Value inventory at Moving Average Cost (MAC) for Depot Maintenance^	ARMY G-4	AMC	3/27/01	1/31/05	0%	Vol 11B, Chpt. 55	SFIFAS #3, OUSD Memo 6JUL2001 "Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"
68	WCF	1.1.5.1.7.4.2	Value inventory at Moving Average Cost (MAC) for Supply Management Activity^	ARMY G-4	AMC	3/27/01	1/31/05	0%	Vol 11B, Chpt. 55	SFIFAS #3, OUSD Memo 6JUL2001 "Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"
69	WCF	1.1.5.1.8	Expense inventory (at MAC) when it is sold to the end user^	ARMY G-4	AMC	10/3/00	1/31/05	0%	Vol 11B, Chpt. 55	SFIFAS #3
70	WCF	1.1.5.1.9	Improve the accountability of Excess, Obsolete and Beyond Repair Inventory	ARMY G-4	AMC	10/1/01	1/31/05	20%		
71	WCF	1.1.5.1.9.1	Report items that are determined to be beyond economic and contingency retention stock levels as inventory - Excess, Obsolete, and Beyond Repair until the materiel is declared excess and dropped from inventory^	ARMY G-4	AMC	10/1/01	9/30/02	100%	Vol 11B, Chpt. 55	
72	WCF	1.1.5.1.9.2	Record materiel received for disposal, regardless of condition code, in the excess account (USSGL 1513 or 1524) at the losing entities Moving Average Cost (MAC)^	ARMY G-4	AMC	8/12/03	1/31/05	0%	DRAFT FMR Vol 11B, Chpt 5	OUSD Memo 12AUG2001 "Accounting for Excess Obsolete, and Unservicable Inventory and Operating Materials and Supplies"
73	WCF	1.1.5.1.9.3	Record a 100% revaluation allowance on inventory received for disposal and recorded in the excess accounts at Moving Average Cost (USSGL 1513 or 1524)^	ARMY G-4	AMC	8/12/02	1/31/05	0%	DRAFT FMR Vol 11B, Chpt 5	OUSD Memo 12AUG2001 "Accounting for Excess Obsolete, and Unservicable Inventory and Operating Materials and Supplies"
74	WCF	1.1.5.1.10	Improve accountability over Inventory In-Transit	ARMY G-4	AMC	10/1/03	1/31/05	0%		
75	WCF	1.1.5.1.10.1	Accurately record, reconcile and monitor inventory in-transit	ARMY G-4	AMC	10/1/03	1/31/05	0%		

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
76	WCF	1.1.5.1.10.2	Based on the logistics transaction, properly account for inventory in-transit in Army financial systems	ARMY G-4	AMC	10/1/03	1/31/05	0%		
77	WCF	1.1.5.1.11	Improve Internal Controls over Inventory	ARMY G-4	AMC	3/2/01	9/29/04	0%		
78	WCF	1.1.5.1.11.1	Consistently perform physical inventory counts in accordance with the AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/29/04	0%		
79	WCF	1.1.5.1.11.2	Validate that installations are correctly performing physical inventory counts in accordance with AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/29/04	0%		
80	GF	1.1.5.2	Improve Accountability over Operating Materials and Supplies (OM&S)	ARMY G-4	AMC	10/3/00	9/30/07	7%		
86	GF	1.1.5.2.6	Define OM&S and publish Army implementation guidance	ARMY G-4	AMC	3/5/01	12/30/04	0%		
87	GF	1.1.5.2.7	Obtain final approval from OUSD(C) for the Army's approach to conversion from the Purchase to Consumption Method	ARMY G-4	AMC	10/3/00	1/2/06	50%	Vol 4, Chpt 4 - 040107A,B, C	SF/FAS #3
88	GF	1.1.5.2.8	Accurately Record OM&S	ARMY G-4	AMC	1/1/03	9/30/07	0%		
89	GF	1.1.5.2.8.1	Record OM&S transactions based on original applicable source documentation as defined by the DoD FMR	ARMY G-4	AMC	1/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040303C	

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
90	GF	1.1.5.2.8.1.1	Record OM&S transactions based on original applicable source documentation as defined by the DoD FMR in LMP	ARMY G-4	AMC	1/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040303C	
91	GF	1.1.5.2.8.1.2	Record OM&S transactions based on original applicable source documentation as defined by the DoD FMR in GCSS Army	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040303C	
92	GF	1.1.5.2.8.2	Record OM&S held for use at historical cost at the time of initial purchase [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
93	GF	1.1.5.2.8.2.1	Record OM&S held for use at historical cost at the time of initial purchase in LMP [^]	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040107A	
94	GF	1.1.5.2.8.2.2	Record OM&S held for use at historical cost at the time of initial purchase in GCSS Army [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
95	GF	1.1.5.2.8.3	Recognize donated OM&S at their fair value at the time of donation [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
96	GF	1.1.5.2.8.3.1	Recognize donated OM&S at their fair value at the time of donation in LMP [^]	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040107A	
97	GF	1.1.5.2.8.3.2	Recognize donated OM&S at their fair value at the time of donation in GCSS Army [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
98	GF	1.1.5.2.8.4	Record the acquisition cost (i.e. actual price paid for an OM&S item net of any discounts determined to be economically feasible to take) for OM&S in the applicable general ledger account until the item is issued to a user or consumer [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040202	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
99	GF	1.1.5.2.8.4.1	Record the acquisition cost (i.e. actual price paid for an OM&S item net of any discounts determined to be economically feasible to take) for OM&S in the applicable general ledger account until the item is issued to a user or consumer in LMP [^]	Army G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040202	
100	GF	1.1.5.2.8.4.2	Record the acquisition cost (i.e. actual price paid for an OM&S item net of any discounts determined to be economically feasible to take) for OM&S in the applicable general ledger account until the item is issued to a user or consumer in LMP [^]	Army G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040202	
101	GF	1.1.5.2.8.5	Include all appropriate purchase and production costs incurred to bring OM&S held for use to their current condition and location [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
102	GF	1.1.5.2.8.5.1	Include all appropriate purchase and production costs incurred to bring OM&S held for use to their current condition and location in LMP [^]	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040107A	
103	GF	1.1.5.2.8.5.2	Include all appropriate purchase and production costs incurred to bring OM&S held for use to their current condition and location in GCSS Army [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
104	GF	1.1.5.2.8.6	Charge any abnormal costs for OM&S held for use such as excessive handling or rework costs to the operations of the period as an operating expense [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
105	GF	1.1.5.2.8.6.1	Charge any abnormal costs for OM&S held for use such as excessive handling or rework costs to the operations of the period as an operating expense in LMP [^]	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040107A	
106	GF	1.1.5.2.8.6.2	Charge any abnormal costs for OM&S held for use such as excessive handling or rework costs to the operations of the period as an operating expense in GCSS Army [^]	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040107A	
107	GF	1.1.5.2.8.7	Develop a plan to convert from current valuation processes to approved valuation method. This plan will identify changes to feeder systems including milestones and estimates of resources required	ARMY G-4	AMC	10/1/03	1/2/06	0%		

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
108	GF	1.1.5.2.9	Properly Identify and Account for Excess, Obsolete and Beyond Repair OM&S	ARMY G-4	AMC, DFAS	8/12/02	9/30/07	17%		
109	GF	1.1.5.2.9.1	Accurately record Excess, Obsolete, and Unsuseivable OM&S with a condition code H, P, or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual (DoD 4000.25-2-M)	ARMY G-4	AMC	8/12/02	9/30/07	25%	OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unsuseivable Inventory and Operating Materials"	
110	GF	1.1.5.2.9.1.1	Accurately record Excess, Obsolete, and Unsuseivable OM&S with a condition code H, P, or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in LMP (DoD 4000.25-2-M)	ARMY G-4	AMC	8/12/02	1/31/05	25%	OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unsuseivable Inventory and Operating Materials and Supplies"	
111	GF	1.1.5.2.9.1.2	Accurately record Excess, Obsolete, and Unsuseivable OM&S with a condition code H, P, or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in GCSS Army (DoD 4000.25-2-M)	ARMY G-4	AMC	8/12/02	9/30/07	25%	OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unsuseivable Inventory and Operating Materials and Supplies"	
118	GF	1.1.5.2.10	Accurately Recognize Operating Expenses Associated with Consumption of OM&S Assets	ARMY G-4	AMC	8/12/02	9/30/07	0%		
119	GF	1.1.5.2.10.1	Accurately record the issue of OM&S when a form DA1556 is submitted	ARMY G-4	AMC	8/12/02	9/30/07	0%		
120	GF	1.1.5.2.10.1.1	Accurately record the issue of OM&S when a form DA1556 is submitted in LMP	ARMY G-4	AMC	8/12/02	1/31/05	0%		
121	GF	1.1.5.2.10.1.2	Accurately record the issue of OM&S when a form DA1556 is submitted in GCSS Army	ARMY G-4	AMC	8/12/02	9/30/07	0%		
125	GF	1.1.5.2.10.3	Ensure that in cases where the purchase method is allowed that the OM&S a) have a general use b) are not significant in dollar value, and c) are in the hands of an end user	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040105B	

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
126	GF	1.1.5.2.10.3.1	Ensure that in cases where the purchase method is allowed that the OM&S a) have a general use b) are not significant in dollar value, and c) are in the hands of an end user in LMP	ARMY G-4	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 - 040105B	
127	GF	1.1.5.2.10.3.2	Ensure that in cases where the purchase method is allowed that the OM&S a) have a general use b) are not significant in dollar value, and c) are in the hands of an end user in GCSS Army	ARMY G-4	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 - 040105B	
128	GF	1.1.5.2.11	Improve accountability over OM&S in-transit	ARMY G-4	AMC	10/1/03	9/30/07	0%		
129	GF	1.1.5.2.11.1	Accurately record, reconcile and monitor OM&S in-transit	ARMY G-4	AMC	10/1/03	9/30/07	0%		
130	GF	1.1.5.2.11.1.1	Accurately record, reconcile and monitor OM&S in-transit in LMP	ARMY G-4	AMC	10/1/03	1/31/05	0%		
131	GF	1.1.5.2.11.1.2	Accurately record, reconcile and monitor OM&S in-transit in GCSS Army	ARMY G-4	AMC	10/1/03	9/30/07	0%		
135	GF	1.1.5.2.12	Improve Internal Controls over OM&S	ARMY G-4	AMC	3/2/01	9/30/04	0%		
136	GF	1.1.5.2.12.1	Consistently perform physical inventory counts in accordance with the AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/30/04	0%		
137	GF	1.1.5.2.12.2	Validate that installations are correctly performing physical inventory counts in accordance with AR 740-26 and other applicable guidance	ARMY G-4	AMC	3/2/01	9/30/04	0%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
138	Both	1.1.6	Improve Accountability over all Army General Equipment	ARMY G-4		10/1/98	9/30/05	30%	Vol 4, Chpt 6	
139	Both	1.1.6.1.1	Establish a baseline of all Army general equipment	ARMY G-4		10/1/98	9/30/05	30%	Vol 4, Chpt 6	
141	GF	1.1.6.1.1.2	Improve accountability over Army Military Equipment now defined as General PP&E in accordance with SFFAS #23 "Eliminating the Category of NDPP&E"	ARMY G-4		7/4/00	9/30/05	18%	Vol 4, Chpt 6 - 060303.C	
143		1.1.6.1.1.2.2	Army issue and implement guidance for the capitalization and depreciation of military equipment	ARMY G-4	ASA(FM&C)	2/3/03	1/30/04	0%		
144		1.1.6.1.1.2.3	Automate the reporting of military equipment for financial statement reporting	ARMY G-4		10/1/02	9/30/05	0%		
146	GF	1.1.6.1.1.2.5	Deploy a FFMIA compliant property accountability system to all MTOE UIC property books	ARMY G-4		10/1/02	9/30/05	0%	Vol 4, Chpt 6 - 060303.C.1	SFFAS #6, #8, #11
148	GF	1.1.6.1.1.2.7	Capitalize and depreciate military equipment (FASAB #23 "Eliminating the Category of NDPP&E" and SFFAS #6, par. 35-37)	ARMY G-4		10/1/02	9/30/05	0%	SFFAS #6, #8, #11	
149	GF	1.1.6.1.1.2.8	Develop an automated process for reporting of Army military equipment for quarterly financial statement reporting	ARMY G-4		10/3/00	1/31/05	0%	Vol 4, Chpt 6 - 060202.C.7	
150	GF	1.1.6.1.1.2.9	Ensure that the cost of military equipment transferred from other federal entities is recorded (FASAB #23 "Eliminating NDPP&E" and SFFAS #6, par. 31)^	ARMY G-4		10/1/02	9/30/05	0%	Vol 6B, Chpt 11 - 1102	

^a Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
151	GF	1.1.6.1.1.2.10	Ensure that military equipment acquired through exchange is recorded (FASAB #23 "Eliminating the Category of NDPP&E" and SFAS #6, par. 32) ^{^34)}	ARMY G-4		10/1/02	9/30/05	0%	Vol 6B, Chpt 11 - 1102	
152	GF	1.1.6.1.1.2.11	Record military equipment in property records when title passes or when good are received (SFAS #6 par. 34)	ARMY G-4		10/1/02	9/30/05	0%	Vol 6B, Chpt 11 - 1102	
153	GF	1.1.6.1.1.2.12	Record military equipment that is disposed, retired or removed from service (FASAB #23 "Eliminating the Category of NDPP&E" and SFAS #6, par. 38-39)	ARMY G-4		10/1/02	9/30/05	0%	Vol 6B, Chpt 10 - 101202	
154	GF	1.1.6.1.1.2.13	Prepare notes for adjustments made to general property (including military equipment) by major class (FASAB #23 "Eliminating the Category of NDPP&E" and SFAS #6, par. 44, 45) ^y	ARMY G-4	ASA(FM&C)	10/1/02	9/30/05	0%		
155	GF	1.1.6.1.1.2.14	Accurately record additions and deletions for military equipment	ARMY G-4	AMC	10/1/02	9/30/04	0%		
175	Both	1.1.6.1.1.7.7	Capitalize and depreciate all integrated software (i.e. software that is integral to the operation of General PP&E) as part of General PP&E (SFAS #10, par. 22)	Army G-4		10/3/00	10/31/02	100%	Vol 4, Chpt 6 - 060210.E, 060210.J	
185	Both	1.1.6.1.1.8	Ensure that the cost of General Equipment transferred from other federal entities is recorded (SFAS # 6, par. 31) ^{^31)}	ARMY G-4		10/2/00	12/31/01	100%	040602	SFAS #6
186	Both	1.1.6.1.1.9	Ensure that General Equipment acquired through exchange is recorded (SFAS # 6, par. 32) ^{^32)}	ARMY G-4		10/2/00	9/3/02	100%	040602	SFAS #6
187	Both	1.1.6.1.1.10	Record general equipment in property records when title passes or when goods are received (SFAS # 6, par. 34) ^{^33)}	ARMY G-4		3/23/01	4/15/03	100%	040601	SFAS #6

[^] Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
188	Both	1.1.6.1.1.11	Record general equipment that is disposed, retired, or removed from service (SFFAS # 6, par. 38-39) ^	ARMY G-4		10/2/00	1/24/02	100%	040601	SFFAS #6
189	Both	1.1.6.1.1.12	Prepare notes for adjustments made to general property by major class (SFFAS # 6, par. 44, 45) ^	ARMY G-4		10/2/00	12/31/01	100%	06B1011	SFFAS #6
190	Both	1.1.6.1.2	Complete fielding of automated systems that will provide accountability and compute depreciation	ARMY G-4		10/1/98	9/30/02	99%		
193	Both	1.1.6.1.2.3	Ensure that General Equipment is recorded at acquisition/historical cost, including all costs incurred to bring the equipment to a form and location suitable for its intended use (SFFAS # 6, par. 26)	ARMY G-4		3/22/01	9/30/02	95%	Vol 4, Chpt 6 - 060202.B	SFFAS #6
194	GF	1.1.6.1.2.4	Calculate and Record depreciation (SFFAS # 6, par. 35-37)	ARMY G-4		9/20/00	4/19/02	100%	Vol 4, Chpt 6 - 060206	SFFAS #6
379	GF	2.3.2.2	Recognize gains or losses related to the disposal, retirement, or removal from service of general PP&E (SFFAS # 6, par. 38-39) ^	ARMY G-4		10/3/00	9/30/04	99%	Vol 4, Chpt 14 - 140203	SFFAS #6
531	GF	6.5.2.3	Task AMC/NICPs to provide environmental in template format for systems not managed by PEO PMs	ARMY G-4		8/5/03	10/31/03	0%	N/A	N/A
724	Both	8.1.5	Correct material weakness over the financial reporting of equipment in-transit	Army G-4		9/30/96	9/30/05	0%		
213	Both	1.1.7.1.1.3.12	Develop interface between PRIDE and DPAS	ARNG	DPAS	10/1/98	9/30/05	58%		

^ Requiring AAA review

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ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
214	GF	1.1.7.1.1.1.3.12.1	Develop interface between PRIDE and DPAS		ARNG	DPAS	10/1/98	4/30/01	100%	N/A	N/A
215	GF	1.1.7.1.1.3.12.2	Test the interface between PRIDE and DPAS		ARNG	DPAS	10/31/00	3/30/01	100%	N/A	N/A
216	Both	1.1.7.1.1.3.12.3	Validate system interface data		ARNG	ARNG	5/21/01	9/30/05	32%	N/A	N/A
217	Both	1.1.7.1.1.3.12.3a	Validate Real Property Information in PRIDE [^]		ARNG	ARNG	5/21/01	9/30/05	10%	N/A	N/A
219	Both	1.1.7.1.1.3.12.3c	Validate DPAS/PRIDE data conversion process		ARNG	ARNG	5/21/01	4/30/02	100%	N/A	N/A
220	Both	1.1.7.1.1.3.12.3d	Test PRIDE/DPAS Interface		ARNG	ARNG	5/21/01	8/15/01	100%	N/A	N/A
221	Both	1.1.7.1.1.3.12.3e	FOC PRIDE/DPAS Interface		ARNG	ARNG	5/21/01	8/15/01	100%	N/A	N/A
222	Both	1.1.7.1.1.3.12.4	Provide training on PRIDE Interface		ARNG	ARNG	10/1/98	1/29/02	100%	N/A	N/A
223	Both	1.1.7.1.1.3.12.5	Provide sustainment training on PRIDE Interface		ARNG	ARNG	5/1/00	9/29/03	100%	N/A	N/A

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
224	Both	1.1.7.1.1.1.3.12.6	Verify the accuracy of the ARNG real property data during the transfer to DPAS	ARNG	ASA(FM&C)	2/3/00	9/30/05	43%	N/A	N/A
230	Both	1.1.7.1.1.3.13.3.2	Accurately report CIP on a quarterly and annual basis using PRIDE [^]	ARNG		9/30/03	9/30/04	50%		
510	GF	6.2.2.2	Improve Accountability for Non-Federal Physical Property	ARNG		10/1/01	9/29/06	44%	Vol 6B, Chpt 11 - 110102.B, 110503	
512		6.2.2.2.2	Ensure trend data for program expenses reflects the full cost of the year being reported for the current as well as the preceding four years for Non-Federal Physical Property (SF/FAS # 8, par.30) [^]	ARNG		10/1/01	9/29/06	20%		
513		6.2.2.2.3	For Property with split purpose, record on the basis of expense allocation or primary use (SF/FAS #8 par 86)	ARNG		9/30/02	4/3/03	100%		
514		6.2.2.4	Include a description of major programs involving Federal investments including a description of programs or policies under which non-cash assets are transferred to state and local govt. (SF/FAS # 8, par. 87)	ARNG		11/20/01	4/30/02	100%		
524	GF	6.4.1.3	Accurately report Army Heritage Assets within PRIDE	ARNG		7/1/99	3/3/01	100%		
698	GF	7.15	Planning Resource Infrastructure Decision and Evaluation (PRIDE) System	ARNG	ASA(FM&C) AAA	10/2/00	9/30/07	72%		
699	GF	7.15.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ARNG	AAA	10/2/00	3/1/01	100%		

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ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
700	GF	7.15.2	Map Blue Book and JFMIP requirements to PRIDE business processes		ARNG	AAA	10/2/00	3/1/01	100%		
701	GF	7.15.3	Document PRIDE compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements		ARNG	AAA	10/2/00	3/1/01	100%		
702	GF	7.15.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)		ARNG		10/2/00	3/1/01	100%		
703	GF	7.15.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)		ARNG	ASA(FM&C)	10/2/00	3/1/01	100%		
705	GF	7.15.7	Develop a corrective action plan to correct any deficiencies identified during FFMA audit		ARNG		10/1/01	12/26/02	100%		
706	GF	7.15.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds		ARNG		10/2/01	7/1/02	100%		
707	GF	7.15.9	Obtain approval of the system corrective plan from ASA(FM&C)		ARNG	ASA(FM&C)	10/2/01	5/15/03	100%		
708	GF	7.15.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP		ARNG		5/16/03	6/3/05	0%		
710	GF	7.15.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP		ARNG	ASA(FM&C)	8/31/05	9/30/05	0%		

^a Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
711	GF	7.15.13	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	ARNG	AAA	9/30/07	9/30/07	0%		
712	GF	7.15.14	Obtain approval of the system enhancement plan from ASA(FM&C)	ARNG	AAA	9/30/07	9/30/07	0%		
713	GF	7.15.15	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ARNG	AAA	9/30/07	9/30/07	0%		
715	GF	7.15.17	Correct FFMA compliance deficiencies identified by audit, if any	ARNG		9/30/07	9/30/07	0%		
716	GF	7.15.18	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ARNG	AAA	9/30/07	9/30/07	0%		
511	GF	6.2.2.1	Ensure stewardship investments are measured on the same basis of accts as used for F/S, including appropriate accrual adjustments, G & A overhead, and a share of the cost of facilities for Non-Federal Physical Property (SFFAS # 8, par.24)	ARNG	DFAS	1/1/02	3/31/04	70%	Vol 6B, Clpt 11 - 110504.A	
467	GF	4.1.1.9	Enforce using the Government Purchase Card for Defense Automated Printing Services	ASA(ALT)		10/5/99	9/30/04	0%	N/A	N/A
147	GF	1.1.6.1.1.2.6	Ensure that military equipment is recorded at acquisition/historical cost, including all costs incurred to bring the equipment to a form and location suitable for its intended use (SFFAS #6, par.26)	ASA(ALT)	ARMY G-4	10/1/02	9/30/05	0%	Pending	SFFAS #6, #8, #11
241	Both	1.1.8	Improve Accountability over all Army Government Property in the Possession of Contractors	ASA(ALT)	ARMY G-4	9/3/01	9/29/06	7%		

^a Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
242	Both	I.1.8.1	Review the adequacy of the current reporting processes relying primarily on the ASA and ASA(ALT) resources - Current reporting process was deemed INADEQUATE for CFO Reporting and Compliance	ASA(ALT) <i>ASA(FM&C), Army G-4</i>	9/3/01	10/24/02	100%		N/A	N/A
243	Both	1.1.8.2	Identify potential methodologies to record and report Army property in the possession of contractors	ASA(ALT)	ASA(FM&C), Army G-4	10/2/02	12/30/02	100%	N/A	N/A
244	Both	1.1.8.3	Determine the feasibility of automating the reporting and recording of all Army Government property in the possession of contractors per OSD guidance	ASA(ALT)	ASA(FM&C)	10/2/02	12/30/02	100%	N/A	N/A
245	GF	1.1.8.4	Account for govt. property in possession of contractors (ASA(FM&C), ARMY G-4 and ASA(ALT) proof of concept began 1stQ 04) (SFFAS # 11, par. 10, 13)	ASA(ALT)	ARMY G-4	12/30/02	9/29/06	0%	Vol 4, Chpt 6 - 060108.B	SFFAS #6
246	Both	1.1.8.5	Publish policy changes that are dependent on the publication of revised guidelines by OSD for Army property in the possession of contractors - (Awaiting OSD policy revisions as of 4/2003).	ASA(ALT)	ARMY G-4	6/4/02	9/30/04	0%	N/A	N/A
247	Both	1.1.8.6	Ensure that new contracts are written and existing contracts are modified to comply with new reporting formats and requirements when the new formats and requirements are received (being drafted in conjunction with pilot effort)	ASA(ALT)	ARMY G-4	9/2/02	9/30/04	0%	N/A	N/A
334	GF	1.2.5.7.1	Other Military Equipment Weapons Systems	ASA(ALT)		2/4/03	9/30/05	0%		
335	GF	1.2.5.7.1.1	Accumulation of a liability for Environmental disposal costs of equipment should commence when the PP&E is placed into service	ASA(ALT)		2/4/03	9/30/05	0%		
336	GF	1.2.5.7.1.2	Estimated environmental disposal costs of equipment are expensed systematically over the period of expected use or physical capacity	ASA(ALT)		2/4/03	9/30/05	0%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
337	GF	1.2.5.7.2	Chemical Weapons Disposal Program	ASA(ALT)		2/4/02	9/30/05	0%		
338	GF	1.2.5.7.2.1	Accumulation of a liability for Environmental disposal costs of equipment should commence when the PP&E is placed into service	ASA(ALT)		2/4/02	9/30/05	0%		
339	GF	1.2.5.7.2.2	Estimated environmental disposal costs of equipment are expensed systematically over the period of expected use or physical capacity	ASA(ALT)		2/4/03	9/30/05	0%		
341	GF	1.2.6.1	Improve Accountability over Non-Federal/Non-Environmental Disposal Liabilities	ASA(ALT)		2/3/03	9/30/05	0%		
380	GF	2.3.2.4	Expense the portion of the estimated total environmental costs for chemical weapons disposal for personal property during the period that general PP&E is in operation (SFF AS # 6, par. 97-99) ^y	ASA(ALT)		10/7/99	9/30/05	0%		
381	GF	2.3.2.5	Prepare note to the financial statements for adjustments for offsetting charges for current period general PP&E clean-up cost liabilities (SFF AS # 6, par. 105) ^y	ASA(ALT)	ARMY G-4, ASA(FM&C)	10/7/99	9/30/05	0%	Vol 4, Chpt 6 - 060205.A	
528	GF	6.5.2	Develop and execute methodology for estimating environmental disposal costs for military equipment (According to OUSD(ALT) this requirement may be deleted. However ASA(ALT) may be able to obtain values.)	ASA(ALT)		11/7/01	10/31/03	0%	N/A	
529	GF	6.5.2.1	Develop template on the environmental disposal cost factors to report	ASA(ALT)		11/7/01	10/31/03	0%		
530	GF	6.5.2.2	Task PMs to provide environmental disposal cost estimate in template format	ASA(ALT)		11/7/01	10/31/03	0%	N/A	N/A

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
533	GF	6.5.2.5	Develop environmental disposal cost based on inventory	ASA(ALT)		9/4/03	10/31/03	0%		N/A
720	Both	8.1.1	Correct material weakness over contract administration of service contracts	ASA(ALT)		9/30/02	9/30/04	0%		
722	Both	8.1.3	Correct material weakness over the Army Purchase Card Program	ASA(ALT)		9/30/02	12/31/03	0%		
723	Both	8.1.4	Correct material weakness over the Standard Procurement System (SPS) interface to Computerized Accounts Payable System (CAPS)	ASA(ALT)		9/30/01	6/30/04	0%		
1	1		Improve Accountability over all Army Assets and Liabilities (Balance Sheet)	ASA(FM&C)	DFAS	9/30/94	9/30/07	44%		
2	Both	1.1	Improve Accountability over all Army Assets	ASA(FM&C)	DFAS	9/30/94	9/30/07	36%		
140	Both	1.1.6.1.1.1	Validate existence and completeness of all Army General Equipment (a) (OSD personal property contract)	ASA(FM&C)		11/3/98	12/31/02	100%		SFFAS #6
184	Both	1.1.6.1.1.7.16	Prepare a note to the financial statements for material software costs to include the costs, amortization, net book value and estimated useful life for each class of software and method of amortization (SFFAS #10, par. 35)	ASA(FM&C)		10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.K	
191	GF	1.1.6.1.2.1	Field DPAS to required units and activities (SFFAS #6, SFFAS #3)	ASA(FM&C)	Army G-4	4/5/00	4/19/02	100%	N/A	SFFAS #6, SFFAS #3

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
192	GF	1.1.6.1.2.2	Verify the accuracy of the personal property data during the transfer to DPAS (SFFAS #6, SFFAS #3)	ASA(FM&C)	Army G-4	10/1/98	4/19/02	100%	N/A	SFFAS #6, SFFAS #3
340	GF	1.2.6	Improve Accountability over Other Liabilities	ASA(FM&C)		4/3/01	9/30/05	37%		
351	GF	1.2.6.2	Provide adequate supporting documentation and reporting guidance for other Army material liabilities to ensure reliability of reported amounts	ASA(FM&C)	ACSIM, ARMY G-4, ASA(ALD), US Claims, DFAS	5/15/01	12/6/02	100%	N/A	N/A
358	GF	1.2.7	Account for Capital Lease Liabilities	ASA(FM&C)	ACSIM	11/9/01	10/31/02	100%		
359	GF	1.2.7.1	Accurately record capital lease liabilities (SFFAS # 5, par. 43-46) [^]	ASA(FM&C)	ACSIM	11/9/01	10/31/02	100%		
360	GF	1.2.7.1.1	Segregate capital leases from operational leases (SFFAS # 5, par. 43) [^]	ASA(FM&C)	ACSIM	11/21/01	10/31/02	100%	Vol 4, Chpt 6 060207.E	SFFAS #5
361	GF	1.2.7.1.2	Calculate the present value of the minimum lease payments using the applicable rate (lessee's incremental borrowing rate or implicit rate) (SFFAS # 5, par. 45) [^]	ASA(FM&C)	ACSIM	11/9/01	10/21/02	100%	Vol 4, Chpt 6 060202.C.5, 060207.B, 060207.D	SFFAS #5
362	GF	1.2.7.1.3	Allocate each minimum lease payment between a reduction in obligation and interest expense to produce a constant periodic rate of interest on the remaining liability balance (SFFAS # 5, par. 46) [^]	ASA(FM&C)	ACSIM	11/9/01	10/21/02	100%	Vol 4, Chpt 6 060207.H	SFFAS #5
363	GF	1.2.7.1.4	Record as a liability the lesser of the fair value of the lease at the inception or the present value of the minimum lease payments during the lease term, excluding executory cost to be paid by the lessor (SFFAS # 5, par. 44) [^]	ASA(FM&C)	ACSIM, DFAS	11/9/01	10/21/02	100%	Vol 4, Chpt 6 - 060202.C.5	SFFAS #5

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
369	Both	2	Improve Accountability of Army Net Costs (Statement of Net Costs)	ASA(FM&C)		10/1/98	5/1/07	17%	Vol 4, Chpt 19	
370	GF	2.1	Identify all responsibility segments and cost centers within the Army (SFFAS # 4, par . 81-88)	ASA(FM&C)		2/1/05	5/1/07	0%	Volume 4, Chpt 19 - 1901; Vol 4, Chpt 21 - 210301	SFFAS #4
371	GF	2.2	Develop interim method to determine expenditures for all Army responsibility segments	ASA(FM&C)		2/1/05	5/1/07	0%		
372	GF	2.2.1	Establish procedures to accumulate and report costs continuously, routinely, and consistently for management information purposes (SFFAS # 4, par. 68)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 19 - 19201, 19202; Vol 6B, Chpt 5 - 0502; Chpt 21 - 2103; Vol 11B, Chpt 13 - 130503	SFFAS #4
373	GF	2.2.2	Establish procedures and practices to enable the collection, measurement, accumulation, analysis, interpretation, and communication of cost information (SFFAS # 4, par. 70)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 6B, Chpt 5 - 0502; Vol 4, Chpt 21 - 2103; Vol 11B, Chpt 13 - 1305	SFFAS #4
374	GF	2.2.3	Provide managers of each cost center information to control and manage costs within their area(s) of responsibility (SFFAS # 4, par. 88)	ASA(FM&C)		2/1/05	5/1/07	0%	N/A	SFFAS #4
378	Both	2.3.2	Determine Net Cost of General PP&E	ASA(FM&C)	ARMY G-4	10/7/99	9/30/05	25%		
390	Both	2.4	Develop a cost accounting system or cost finding techniques (SFFAS # 4, par. 71)	ASA(FM&C)		10/2/98	5/1/07	13%	Vol 4, Chpt 20 - 2003, 2004; Vol 4, Chpt 21 - 2103	
391	Both	2.4.1	Identify the level of precision desired and needed to cost-effectively meet management's requirements (SFFAS # 4, par. 72)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 19 - 190201; Vol 4, Chpt 21 - 2103	SFFAS #4

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
392	Both	2.4.2	Establish similar or compatible cost accounting processes throughout the Army (SFFAS # 4, par. 73)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
393	Both	2.4.3	Ensure that the cost accounting system contains the necessary output information (SFFAS # 4, par. 79)	ASA(FM&C)		7/20/01	5/1/07	15%	Vol 4, Chpt 20 - 200101; Vol 4, Chpt 21 - 210302; Vol 4 Chpt 22 - 220204.B	SFFAS #4
394	Both	2.4.3.1	Define and accumulate outputs, and if feasible, quantify each type of output in units (SFFAS # 4, par. 79)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 20 - 200101; Vol 4, Chpt 21 - 210303; Vol 11B, Chpt 13 - 130503	SFFAS #4
395	Both	2.4.3.2	Develop method to accumulate costs and quantitative units of resources consumed in producing the outputs (SFFAS # 4, par. 79)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 20 - 200101; Vol 4, Chpt 21 - 210303; Vol 11B, Chpt 13 - 130501	SFFAS #4
396	Both	2.4.3.3	Develop methodology to assign costs to outputs and calculate the cost per unit of each type of output (SFFAS # 4, par. 79)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
397	Both	2.4.3.4	Report the full cost of outputs in the General Purpose Financial Statements (SFFAS # 4, par. 89)	ASA(FM&C)		7/20/01	5/1/07	16%	Vol 4, Chpt 20 - 2004, 200401, 200402; Vol 11B, Chpt 13 - 1307, 1308, 1309	SFFAS #4
398	Both	2.4.3.4.1	Report direct costs incurred in the full cost of outputs (SFFAS # 4, par. 89, 90)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
399	Both	2.4.3.4.2	Report indirect costs included in the full cost of outputs (SFFAS # 4, par. 91)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 20 - 2004, 200403; Vol 11B, Chpt 13 - 131002	SFFAS #4
400	Both	2.4.3.4.2.1	Assign indirect costs incurred to outputs on a cause and effect basis (SFFAS # 4, par. 91(a))	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4

^a Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
401	Both	2.4.3.4.2.2	Report indirect costs of support services received from other segments or entities in the benefiting segments and assign to the outputs of the benefiting segment (SFFAS # 4, par. 91b)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
402	Both	2.4.3.4.2.3	Report general management and administrative support costs as a cost not assigned to programs if they cannot be identified by segment (SFFAS # 4, par. 92)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
403	Both	2.4.3.4.2.4	Recognize costs of pension and other retirement benefits, health and insurance benefits to current employees, including military, as an expense when earned (SFFAS # 4, par. 95)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
404	Both	2.4.3.4.2.5	Report other post employment benefits as an expense for the period during which the future outflow or other sacrifice is probable and measurable on the basis of events occurring on or before the accounting date (SFFAS # 4, par. 96)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
405	Both	2.4.3.4.3	Report costs of public assistance and social insurance programs	ASA(FM&C)		2/1/05	5/1/07	0%		
406	Both	2.4.3.4.3.1	Recognize the full costs of resources transferred from the federal government to individuals or state and local governments (SFFAS # 4, par. 98-101)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
407	Both	2.4.3.4.3.2	Recognize and identify associated operating costs (SFFAS # 4, par. 98-101)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
408	Both	2.4.3.4.3.3	Report as an expense the benefits paid during the reporting period plus any increase or less any decrease in liabilities from the end of the prior period to the end of the current period (SFFAS # 17, par. 22)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4, #17
409	Both	2.4.3.4.4	Report costs related to property, plant and equipment	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 6 - 060206.A	

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
410	Both	2.4.3.4.4.1	Recognize depreciation expense related to general PP&E used in the production of goods and services in the full costs of the goods and services that the segments produce (SFFAS # 4, par. 102)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 6 - 060303.C.2	SFFAS #4
411	GF	2.4.3.4.4.2	Recognize acquisition costs or construction costs of national defense or heritage PP&E in the costs of the entity or program making the acquisition (SFFAS # 4, par. 103)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
412	Both	2.4.3.4.5	Report Inter-Entity Costs	ASA(FM&C)		2/1/05	5/1/07	0%		
413	Both	2.4.3.4.5.1	Include the costs of goods and services received from other entities in the costs of goods and services produced by the General and Working Capital Fund (SFFAS # 4, par. 105)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
414	Both	2.4.3.4.5.2	Recognize and report the full costs of goods and services provided or sold to other entities (SFFAS # 4, par. 108)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 6 - 060105.A.3	SFFAS #4
415	Both	2.4.3.4.5.3	Recognize and report the full costs, or a reasonable estimate, of goods or service received or purchased from other entities (SFFAS # 4, par. 109)	ASA(FM&C)		2/1/05	2/15/07	0%		SFFAS #4
416	Both	2.4.3.4.5.4	Recognize, as a financing source, any difference between the amount of reimbursement and the full cost of the goods or services received (SFFAS # 4, par. 109)	ASA(FM&C)		2/1/05	2/15/07	0%	Vol 6B, Chpt 13 - 130402	SFFAS #4
417	Both	2.4.3.4.5.5	Eliminate inter-entity expenses/assets and financing sources for consolidated financial statements covering both entities (SFFAS # 4, par. 109)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 6B, Chpt 10 - 1014, 100207, 10127.C	SFFAS #4
418	Both	2.4.3.4.5.6	Report inter-entity costs for goods and services received without reimbursement (SFFAS #4, par. 112)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4

^a Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
419	Both	2.4.3.4.6	Accumulate costs of resources by type and by responsibility segment	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 19 - 190101.B	
420	GF	2.4.3.4.6.1	Accumulate costs by responsibility segment (SFFAS # 4, par. 117)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 19 - 190101.B	SFFAS #4
421	GF	2.4.3.4.6.2	Classify accumulated cost by type of resource (SFFAS # 4, par. 119)	ASA(FM&C)		2/1/05	5/1/07	0%	Vol 4, Chpt 20 - 230302	SFFAS #4
422	GF	2.4.3.4.6.3	Maintain information on quantitative units related to various cost estimates when appropriate and cost effective (SFFAS # 4, par. 119)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
423	Both	2.4.3.4.6.4	Assign intra-entity costs to segments that receive the services and products (SFFAS # 4, par. 122)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
424	Both	2.4.3.4.6.5	Assign costs to outputs using 1 of 3 approved FASAB methods (SFFAS # 4, par. 124) (Will require subtasks if cost allocation or cost assignment is selected)	ASA(FM&C)		2/1/05	5/1/07	0%		SFFAS #4
439	Both	3	Improve Accountability over Army Net Positions (Statement of Changes in Net Position)	ASA(FM&C)		10/1/98	9/30/04	93%		
505	GF	6	Improve Accountability of Army Military Equipment, Stewardship Land and Investments	ASA(FM&C)		10/1/98	9/29/06	69%	041901, 041902, 06B1020, 06B1103	
506	GF	6.2	Improve Accountability for Stewardship Investments	ASA(FM&C)	ARNG, DFAS	10/1/01	9/29/06	55%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
507	6.2.1	Improve Accountability for Research Development Test and Evaluation	ASA(FM&C)	DFAS	1/1/02	12/31/02	100%	Vol 6B, Chpt 11 - 110604		
508	GF	6.2.1.1	Ensure stewardship investments are measured on the same basis of accounting as used for financial statements, including appropriate accrual adjustments, general and administrative overhead and a share of the cost of facilities for RDT&E (SFFAS #8 par.24)^(^	ASA(FM&C)	DFAS	1/1/02	12/31/02	100%	Vol 6B, Chpt 11 - 110605	SFFAS #8
509	GF	6.2.1.2	Ensure trend data for program expenses reflects the full cost of the year being reported for the current as well as the preceding four years for Research, Development, Test and Evaluation (SFFAS #8, par.30)^(^	ASA(FM&C)	DFAS	1/1/02	12/31/02	100%	Vol 6B, Chpt 11 - 1105	SFFAS #8
534	Both	7	Army Financial Feeder System FFMSA Compliance Process	ASA(FM&C)		10/1/98	9/30/07	34%		
577	GF	7.6	Future Financial Management System (FFMS)	ASA(FM&C)	AAA	10/5/99	9/30/07	0%		
578	GF	7.6.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	ASA(FM&C)	AAA	10/1/03	4/30/04	0%		N/A
579	GF	7.6.2	Map Blue Book and JFMIP requirements to FFMS business processes	ASA(FM&C)	AAA	10/1/03	4/30/04	0%		
580	GF	7.6.3	Document FFMS compliance with the Blue Book and JFMIP requirements	ASA(FM&C)	AAA	10/1/03	4/30/04	0%		
581	GF	7.6.4	Develop a pilot strategy with cost estimates and submit to OUSD(C)	ASA(FM&C)		10/1/03	4/30/04	0%		

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ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
582	GF	7.6.5	Obtain approval for the pilot from OUSD(C)		ASA(FM&C)		10/1/03	5/31/04	0%		
583	GF	7.6.6	Implement pilot sites		ASA(FM&C)		10/1/04	3/31/05	0%		
585	GF	7.6.8	Develop a corrective action plan to correct any deficiencies identified during FFMIA audit		ASA(FM&C)		4/1/05	4/30/05	0%		
586	GF	7.6.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds		ASA(FM&C)		5/2/05	5/31/05	0%		
587	GF	7.6.10	Obtain approval of the system corrective plan from OUSD(C)		ASA(FM&C)		6/1/05	6/30/05	0%		
588	GF	7.6.11	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP		ASA(FM&C)		7/1/05	7/31/05	0%		
590	GF	7.6.13	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP		ASA(FM&C)		9/1/05	9/30/05	0%		
591	GF	7.6.14	Implement FFMS Army-wide		ASA(FM&C)		10/1/04	9/29/06	0%		
592	GF	7.6.15	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates		ASA(FM&C)	AAA	9/30/07	9/30/07	0%		

^a Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
593	GF	7.6.1.6	Obtain approval of the system enhancement plan from ASA(FM&C)	ASA(FM&C)	AAA	9/1/04	9/3/07	0%		
594	GF	7.6.1.7	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	ASA(FM&C)	AAA	9/30/07	9/30/07	0%		
596	GF	7.6.1.9	Correct FFMA compliance deficiencies identified by audit, if any	ASA(FM&C)	ASA	9/30/07	9/30/07	0%		
597	GF	7.6.2.0	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	ASA(FM&C)	AAA	9/30/07	9/30/07	0%		
717	WCF	7.16	Identify any additional feeder systems, existing or future needs, that are critical to the Army and must be CFO-compliant	ASA(FM&C)	AMC	12/30/98	12/29/00	100%		A-127
718	Both	8	Improve Internal Controls and Compliance with Laws and Regulations	ASA(FM&C)	ASA	9/30/96	9/30/05	0%		
719	Both	8.1	Correct identified material weaknesses affecting CFO reporting and compliance	ASA(FM&C)	ASA	9/30/96	9/30/05	0%	Note 1 (See Below)	
726	Both	8.1.7	Correct material weakness over the financial reporting of general equipment	ASA(FM&C)	Army G-4	6/1/99	3/31/04	0%		
527	GF	6.5	Develop a methodology for estimating of environmental disposal costs for military equipment	ASA(FM&C), ASA(ALT), ARMY G-4	ACSM, AAA, CEAC	11/7/01	10/31/03	0%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
532	GF	6.5.2.4	Develop Environment Military Equipment cost factor mechanism for approval by auditors/CEAC	CEAC	ASA(ALT)	7/1/03	10/31/03	0%	N/A	N/A
157	Both	1.1.6.1.1.7	Improve Accountability of Internal Use Software (specifically identifiable, useful life 2 years or greater, not intended for sale, acquired or constructed for use by the entity)	CIO/Army G-6	ASA(FM&C)	10/3/00	11/1/04	99%		
158	Both	1.1.6.1.1.7.1	Establish a Baseline of Internal Use Software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%		
159	Both	1.1.6.1.1.7.1.1	Exclude software integrated in General PP&E and Special Test Equipment from Internal Use Software.	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 060210.A, 060210.E	SFFAS #10
160	Both	1.1.6.1.1.7.2	Account for Internal Use Software in an automated and centralized inventory system	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	DRAFT Vol 4, Chpt 6 060210.J.5	SFFAS #10
161	Both	1.1.6.1.1.7.3	Recognize and capitalize Internal Use Software that has a useful life of 2 Years or more and the cost is equal or exceed the DoD capitalization threshold (SFFAS #6, par. 27-28; SFFAS # 10, par.15)	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	Vol 4, Chpt 6 - 060210.B	SFFAS #10
162	Both	1.1.6.1.1.7.3.1	Identify and record software as commercial-off-the-shelf (COTS), contractor-developed or internally-developed	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%		SFFAS #10
163	Both	1.1.6.1.1.7.3.1.1	Record the capitalized cost of COTS software as the actual purchase price plus any material internal costs incurred for implementation	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	Vol 4, Chpt 6 - 060210.B.1	SFFAS #10
164	Both	1.1.6.1.1.7.3.1.2	Record the capitalized cost of contractor-developed software as the amount paid to the contractor to design, program, install and implement new or existing software	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	Vol 4, Chpt 6 - 060210.B.2	SFFAS #10

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
165	Both	1.1.6.1.1.7.3.1.3	Record the capitalized costs for internally-developed software as the full cost incurred during the software development stage	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	Vol 4, Chpt 6 - 060210.B.3	SFFAS #6
166	Both	1.1.6.1.1.7.3.1.3.1	Include salaries of programmers, systems analysts, project analysts, project managers, and administrative personnel in the full cost of internally-developed software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.B.3	SFFAS #6
167	Both	1.1.6.1.1.7.3.1.3.2	Include employee benefits, outside consultant's fees, rent and supplies in the full cost of internally-developed software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.B.3	SFFAS #6
168	Both	1.1.6.1.1.7.3.1.3.3	Limit capitalized cost of internally-developed software to costs incurred once management expects the project will be completed and used as intended	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.B.3.a	SFFAS #6
169	Both	1.1.6.1.1.7.3.1.3.4	Limit capitalized cost of internally-developed software to costs incurred after the conceptual formulation and the design phase	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.B.3.b	SFFAS #6
170	Both	1.1.6.1.1.7.3.1.3.5	Internally-developed software used by another activity without cost should be capitalized and depreciated by the developing activity	CIO/Army G-6	ASA(FM&C)	10/1/03	11/1/04	0%	Vol 4, Chpt 6 - 060210.B.4	SFFAS #6
171	Both	1.1.6.1.1.7.4	Expense all data conversion costs incurred for internally-developed, contractor-developed or COTS software (SFFAS #10, par. 19)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.C	
172	Both	1.1.6.1.1.7.4.1	Include the cost to develop or obtain software that allows for access or conversion of existing data to new software in conversion cost expense	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.C	
173	Both	1.1.6.1.1.7.5	Expense all costs incurred after final acceptance testing has been successfully completed for COTS, contractor-developed and internally-developed software (excluding improvements) (SFFAS #10, par. 20)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.D	

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
174	Both	1.1.6.1.1.7.6	Ensure that multiuse software (serves both internal uses and stewardship purposes) is accounted for as internal use software (SFFAS # 10, par. 21)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol4, Chpt 6 - 060210.B.4	
176	Both	1.16.1.1.7.8	Allocate the capitalizable and non-capitalizable costs of bundled products and services among individual elements on the basis of reasonable estimate of their relative fair values (SFFAS # 10, par. 23)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol4, Chpt 6 - 060210.F	
177	Both	1.1.6.1.1.7.9	Capitalize bulk purchases of software programs that individually meet the DoD capitalization threshold - expense the cost of bulk purchases below the threshold (SFFAS #10, par 24)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.G	
178	Both	1.1.6.1.1.7.10	Capitalize expenditures that add capability/functionality and exceed the DoD capitalization threshold and the enhancement will result in significant additional capabilities (SFFAS #10, par. 25-27)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.H	
179	Both	1.1.6.1.1.7.11	Expense expenditures that result in only extending the useful life or capacity of the software (SFFAS #10, par. 25-27)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.H	
180	Both	1.1.6.1.1.7.12	Recognize a loss and adjust the book value accordingly if software becomes impaired (SFFAS # 10, par. 28-30)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 4, Chpt 6 - 060210.I	
181	Both	1.1.6.1.1.7.13	Adjust the net realizable value and, if any, recognize a loss on developmental software when it is concluded that the software will not be placed in service (SFFAS # 10, par. 31)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol4, Chpt 6 - 060210.1.2	
182	Both	1.1.6.1.1.7.14	Amortize software in a systematic and rational manner over the estimated useful life (5 years) of the software (SFFAS #10, par. 31)	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	DRAFT Vol 4, Chpt 6 - 060210.J	
183	Both	1.1.6.1.1.7.15	Retain source documentation for all capitalized internal use software	CIO/Army G-6	ASA(FM&C)	10/1/03	9/30/04	0%	Vol 11, Chpt 9 - 090202	

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
3	Both	1.1.1	Improve Accountability over the Fund Balance with Treasury Account	DFAS	ASA(FM&C)	10/1/98	9/30/04	81%	Vol 4, Chpt 2; Vol 11B Chpt 4	
4	GF	1.1.1.1	Issue and implement guidance for resolving the unreconcilable amounts on the check issue differences	DFAS	ASA(FM&C), MACOMs	6/28/99	9/30/03	100%	Vol 4, Chpt 2; Vol 11B Chpt 4 - 040103-040104	SFFAS #1, TFM
5	GF	1.1.1.2	Determine how to resolve older check issue discrepancies, when documentation is no longer available	DFAS	ASA(FM&C), MACOMs, Treasury	1/1/02	9/30/03	100%	Vol 11B, Chpt 4 - 040104	SFFAS #1, TFM
6	WCF	1.1.1.7	Reconcile long standing undistributed disbursements and collection so that FBWT amounts are properly adjusted for these amounts	DFAS		10/1/98	8/23/04	48%	Vol 4, Chpt 2 - 020501.B; Vol 4, Chpt 2 - 020501.B; Vol 11B, Chpt 4 - 040110	
7	WCF	1.1.1.7.1	Identify unsupportable amounts	DFAS		10/1/98	12/29/00	100%		SFFAS #1, TFM
8	WCF	1.1.1.7.2	Provide guidance for disposition of unsupported balances	DFAS		5/31/00	9/30/02	100%		SFFAS #1, TFM
9	WCF	1.1.1.7.3	Make necessary adjustments and eliminate the unsupportable, undistributed disbursements and collections	DFAS	ASA(FM&C), AAA	7/31/99	8/23/04	0%		SFFAS #1, TFM
10	Both	1.1.1.8	Accurately report Fund Balance with Treasury	DFAS		11/2/99	9/30/03	100%		
11	Both	1.1.1.8.1	Reconcile and clear the statement of differences [^]	DFAS	AAA	11/2/99	9/30/03	100%		SFFAS #1, TFM

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
12	GF	1.1.1.8.2	Correctly report General Fund balance in financial statements [^]	DFAS		12/10/01	9/30/03	100%		SFFAS #1, TFM
14	Both	1.1.1.10	Establish Long-Term Solutions to improve the accountability and reporting of FBWT	DFAS		10/1/98	9/30/04	90%		SFFAS #1
15	GF	1.1.1.11	Disclose in the General Fund financial statements the difference between FBWT in the Army GLA and balance in Treasury	DFAS		11/30/01	11/30/01	100%	020102.C.9, Vol 6B, Chpt 10 - 100502.E	SFFAS #1, TFM
16	GF	1.1.1.12	Institutionalize the monthly reconciliation and reporting of FBWT GLA with Treasury balances	DFAS		10/1/99	9/30/04	76%		
17	GF	1.1.1.12.1	Incorporate institutionalized procedures	DOUSD(C)	DFAS	10/1/99	12/29/00	100%		SFFAS #1, TFM
18	GF	1.1.1.12.2	Develop Training Course	DFAS		1/31/00	3/29/02	100%		SFFAS #1, TFM
19	GF	1.1.1.12.3	Deliver training to DFAS-TIN and OPILOCs	DFAS		11/30/01	9/30/03	100%		SFFAS #1, TFM
20	GF	1.1.1.12.4	Conduct follow-up and validate effectiveness & application of new reconciliation procedures	DFAS		7/22/02	9/30/04	20%		SFFAS #1, TFM
21	GF	1.1.2	Improve Accountability over Investments [^]	DFAS		1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
22	GF	1.1.2.1	Record Investments (U.S. Treasury Securities) at par value in prescribed GLACs	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
23	GF	1.1.2.2	Maintain an investment subsidiary ledger containing name, type, acquisition date, acquisition cost, yield or interest rate, discount or premium, maturity date, and other applicable information for each investment	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
24	GF	1.1.2.3	Maintain proper recording for gains or losses by comparing the principal proceeds, the book value of the U.S. Treasury securities and any remaining unamortized premium or discount	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
25	GF	1.1.2.4	Perform quarterly reconciliation with Bureau of Public Debt	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
26	GF	1.1.2.5	Process transaction confirmations from Treasury in month of notification	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
27	GF	1.1.2.6	Retain all financial transactions and documents	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
28	GF	1.1.2.7	Record unamortized and amortized discounts or premiums in prescribed GLACs	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
29	GF	1.1.2.8	Ensure proper recording of income of the sale of investments	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
30	GF	1.1.2.9	Amortize premiums and discounts over the life of investments	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM

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31	GF	1.1.2.10	Quarterly report investments to fund managers for joint reviews or when there is a change in trust fund managers or other employees having access to the investment, substantial addition, disposition or replacement in the composition of the portfolio	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
32	GF	1.1.2.11	Reconcile investment values in departmental reports with Treasury Trial Balance	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
33	GF	1.1.2.12	Reconcile source documents processed through PBAS with expenditure data	DFAS	ASA(FM&C)	1/3/00	10/1/02	100%	Vol 4 Chpt 7	SFFAS #5, TFM
34	Both	1.1.3	Improve Accountability of all Army Receivables (Entity and Non-Entity Governmental and Intragovernmental)	DFAS		10/1/98	9/29/04	62%	Vol 4, Chpt 3; Vol 11B, Chpt 4 - 0402	
37	Both	1.1.3.1.1.1	Designate an activity within DFAS to officially receive Army fraud recoveries and process to the accountable activity	DFAS		10/1/03	9/29/04	0%		AAA Audit A-2003-0265-FFG
38	Both	1.1.3.1.1.2	Document and disseminate the roles and responsibilities for receipt of fraud recoveries to the designated DFAS activity	DFAS		10/1/03	9/29/04	0%		AAA Audit A-2003-0265-FFG
45	Both	1.1.3.2	Determine the source of all Army Receivables and ensure that all receivables are identified and recorded	DFAS		10/2/01	9/30/02	100%	Vol 4, Chpt 3 - 030301; Vol 11B Chpt - 040203	
46	Both	1.1.3.2.1	Record a receivable when an Army General or Working Capital fund establishes a claim based on legal provisions or the provision of goods or services (SFFAS # 1, part 41)	DFAS	TJAG	10/2/01	9/30/02	100%	Vol 4, Chpt 3 - 030301; Vol 11B, Chpt 4 - 040203.A	SFFAS #1 and #5
47	GF	1.1.3.2.2	Establish reasonable estimates when the amount of the receivable is unknown (SFFAS # 1, part 41) ^	DFAS	TJAG	10/25/01	9/27/02	100%	Vol 4, Chpt 3 - 030303; 11B5400	SFFAS #1 and #5

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
48	GF	1.1.3.3	Determine if there is a need for an allowance for bad debt account	DFAS	ASA(FM&C)	10/1/98	3/31/04	90%	Vol 11B Chpt 4 - 040207.E, Vol 4, Chpt 3 - 0305	SFFAS #1 and #5
49	GF	1.1.3.3.1	Determine if allowance for bad debt account is accurately recorded (Public Only)	DFAS	ASA(FM&C), AAA	10/1/98	3/31/04	90%	040207.E, Vol 11B Chpt 4 - Vol 4, Chpt 3 - 0305	SFFAS #1 and #5
50	Both	1.1.3.4	Recognize losses when it is unlikely (greater than 50 percent chance) that receivables will be fully collected (SFFAS # 1, par. 44)^	DFAS		10/2/01	3/31/04	90%	040207.D, Vol 11B Chpt 4 - Vol 4, Chpt 3 - 0305	SFFAS #1 and #5
51	WCF	1.1.3.5	Recognize an allowance for estimated uncollectible Accounts Receivable to reduce the reported gross amount to net realizable value (SFFAS # 1, par. 45)	DFAS		10/2/01	3/31/04	90%	040207.A, Vol 11B Chpt 4 - Vol 4, Chpt 3 - 0305	SFFAS #1 and #5
52	GF	1.1.3.6	Disclose the major categories of Accounts Receivable by amount, type, and methodology to estimate the allowance for uncollectible amounts (SFFAS # 1, par. 52)^	DFAS		10/2/01	3/31/04	90%	Vol 6B Chpt 10 - 100702	SFFAS #1 and #5
53	Both	1.1.4	Improve Accountability over all Army Cash and Other Monetary Assets	DFAS		9/30/94	9/30/07	46%	Vol 4, Chpt 2	
112	GF	1.1.5.2.9.2	Populate the account Excess, Obsolete and Beyond Repair (USSGL 1513) with Materiel listed in condition code H, P or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual (DoD 4000.25-2-M)^	DFAS	AMC	8/12/02	9/30/07	25%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unservicable Inventory and Operating Materials"
113	GF	1.1.5.2.9.2.1	Populate the account Excess, Obsolete and Beyond Repair (USSGL 1513) with Materiel listed in condition code H, P or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in LMP (DoD 4000.25-2-M)^	DFAS	AMC	8/12/02	1/31/05	25%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unservicable Inventory and Operating Materials"
114	GF	1.1.5.2.9.2.2	Populate the account Excess, Obsolete and Beyond Repair (USSGL 1513) with Materiel listed in condition code H, P or S as defined by the Military Standard Transaction Reporting and Accounting Procedures Manual in GCSS Army (DoD 4000.25-2-M)^	DFAS	AMC	8/12/02	9/30/07	25%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unservicable Inventory and Operating Materials"

^a Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
115	GF	1.1.5.2.9.3	Record a 100% revaluation allowance on OM&S received for disposal and post transactions to the excess accounts (USSGL 1513 or 1524) at MAC [^]	DFAS	AMC	8/12/02	9/30/07	0%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unservicable Inventory and Operating Materials"
116	GF	1.1.5.2.9.3.1	Record a 100% revaluation allowance on CM&S received for disposal and post transactions to the excess accounts (USSGL 1513 or 1524) at MAC in LMP [^]	DFAS	AMC	8/12/02	1/31/05	0%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unservicable Inventory and Operating Materials"
117	GF	1.1.5.2.9.3.2	Record a 100% revaluation allowance on CM&S received for disposal and post transactions to the excess accounts (USSGL 1513 or 1524) at MAC in GCSS Army [^]	DFAS	AMC	8/12/02	9/30/07	0%		OUSD Memo 12AUG2002 "Accounting for Excess Obsolete, and Unservicable Inventory and Operating Materials"
122	GF	1.1.5.2.10.2	Remove the cost of goods from the OM&S account and record the value as an operating expense in the period that the item(s) is/are issued for consumption in normal operations [^]	DFAS	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 -040105, 040105A	
123	GF	1.1.5.2.10.2.1	Remove the cost of goods from the OM&S account and record the value as an operating expense in the period that the item(s) is/are issued for consumption in normal operations in LMP [^]	DFAS	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 -040105, 040105A	
124	GF	1.1.5.2.10.2.2	Remove the cost of goods from the OM&S account and record the value as an operating expense in the period that the item(s) is/are issued for consumption in normal operations in GCSS Army [^]	DFAS	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 -040105, 040105A	
132	GF	1.1.5.2.11.2	Based on logistics transaction, properly account for in-transits in Army financial systems [^]	DFAS	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 -040306C	
133	GF	1.1.5.2.11.2.1	Based on logistics transaction, properly account for in-transits in LMP [^]	DFAS	AMC	10/1/03	1/31/05	0%	Vol 4, Chpt 4 -040306C	
134	GF	1.1.5.2.11.2.2	Based on logistics transaction, properly account for in-transits in GCSS Army [^]	DFAS	AMC	10/1/03	9/30/07	0%	Vol 4, Chpt 4 -040306C	

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
212	GF	1.1.7.1.1.1.3.11	Recognize third party claims against foreclosed assets (SFFAS # 2, par. 58) [^]	DFAS	USACE	10/25/01	9/30/02	100%	No Reference	SFFAS #2
248	GF	1.1.1.1	Improve Accountability over all Army "Other Assets"	DFAS		7/26/00	9/30/02	100%	Vol 4, Chpt 7 - 070213	
249	Both	1.1.1.1.1	Improve Accountability over all Army Advances and Prepayments	DFAS		10/1/01	9/27/02	100%	Vol 4, Chpt 5	
250	Both	1.1.1.1.1.1	Report advances and prepayments paid out as assets (SFFAS # 1, par. 59) [^]	DFAS		10/1/01	9/27/02	100%	Vol 4, Chpt 5 - 050201	SFFAS #1
251	Both	1.1.1.1.1.2	Reduce advances and prepayments after related goods or services are received; contract terms are met, progress payments made, or expenses expire (SFFAS # 1, par. 59) [^]	DFAS		10/1/01	9/27/02	100%	Vol 4, Chpt 5 - 050201	SFFAS #1
252	GF	1.1.1.1.1.3	Separately report advances and prepayments to federal entities and non-federal entities (SFFAS # 1, par. 61) [^]	DFAS		10/25/01	9/27/02	100%	Vol 4, Chpt 5 - 050205	SFFAS #1
253	GF	1.1.1.1.1.4	Recognize the present value of the estimated net cash flows of property acquired through foreclosure of direct loans or loan guarantees (SFFAS #2, par. 57) [^]	DFAS		7/26/00	9/30/02	100%	No Reference	SFFAS #2
254	GF	1.1.1.1.1.5	Remove the unpaid principal of a loan from the gross amount of the loan receivable when post 1991 direct loans are written off (SFFAS # 2, par. 61) [^]	DFAS		7/26/00	9/27/02	100%		SFFAS #2
255	Both	1.2	Improve Accountability over all Army Liabilities	DFAS		9/30/94	9/30/07	70%	Vol 4, Chpts 8-14	

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
256	Both	1.2.1	Improve Accountability of all Army Accounts Payable (entity and Non-entity; Governmental and Intragovernmental)	DFAS		10/25/01	10/1/04	55%	Vol 4, Chpt 9	
257	Both	1.2.1.1	Validate payables from the field sites (SFFAS #1, Par. 78)	DFAS		10/23/03	10/1/04	0%		
258	Both	1.2.1.2	Validate all business rules affecting accruals in the departmental reporting process (SFFAS #1, Par. 78)	DFAS		10/23/03	10/1/04	0%		
259	Both	1.2.1.3	Establish auditable eliminations process (SFFAS #1, Par. 78)	DFAS		10/23/03	10/1/04	0%		
260	GF	1.2.1.4	Exclude amounts related to ongoing continuous expenses, such as salary and related benefits expense (SFFAS # 1, par. 75)^	DFAS		10/25/01	9/3/02	100%	Vol 4, Chpt 9 - 090102 C & D	SFFAS #1
261	GF	1.2.1.5	Separately report payables owed to other federal agencies from those owed to the public (SFFAS # 1, par. 76)^	DFAS		10/25/01	9/3/02	100%	Vol 4, Chpt 9 - 090306, 090307, & 090308	SFFAS #1
262	Both	1.2.1.6	Recognize payables upon acceptance of title and estimate the amounts owed in the absence of an invoice (SFFAS # 1, par. 77)^	DFAS		10/30/01	10/1/04	50%		SFFAS #1
263	Both	1.2.1.7	Record payable based on an estimate of work completed by contractors under contract or an agreement based primarily on the entities estimate of performance (SFFAS # 1, par. 79)^	DFAS		10/25/01	9/3/02	100%		SFFAS #1
264	GF	1.2.1.8	Separately report payables covered and not covered by budgetary resources (SFFAS # 1, par. 80)^	DFAS		10/25/01	9/3/02	100%		SFFAS #1

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
265	Both	1.2.2	Improve Accountability over Intragovernmental Debt	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 9 - 090312	
266	Both	1.2.2.1	Recognize interest accrued but unpaid as interest payable and report as a liability (SF/FAS # 1, par. 81)^	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 9 - 090312	SFFAS #1
267	Both	1.2.2.2	Separately report interest payable to federal entities and to the public (SF/FAS # 1, par. 82)^	DFAS		10/18/01	9/30/02	100%		SFFAS #1
268	Both	1.2.3	Improve Accountability over Military Retirement Benefits and Other Employment Related Actuarial Liabilities	DFAS		10/18/01	9/30/04	83%	Vol 4, Chpt 10	
269	Both	1.2.3.1	Improve Accountability over Pensions, Other Retirement Benefits, and Other Post-employment Benefits (SF/FAS # 5, par. 61-121)	DFAS		10/18/01	9/30/04	74%		
270	Both	1.2.3.1.1	Record Pension Benefits (SF/FAS # 5, par. 61-76)^	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 10 - 100311	SFFAS #1, #5
271	Both	1.2.3.1.2	Record Other Retirement Benefits (i.e. Military Retirement Health Benefits) (SF/FAS # 5, par. 79-92)^	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 10 100312	SFFAS #1, #5
272	Both	1.2.3.1.3	Record Other Post-employment Benefits (i.e. Workers Compensation) (SF/FAS # 5, par. 94-96)^	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 10 100312-100315	SFFAS #1, #5
273	Both	1.2.3.1.4	When recording an annual leave compensation expense also record a liability for annual leave	DFAS		10/1/03	9/30/04	0%		

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
274	Both	1.2.3.2	Improve Accountability over Insurance and Guarantees (SFFAS # 5, par. 97-121)	DFAS		10/18/01	9/30/02	100%		
275	Both	1.2.3.2.1	Record liabilities resulting from insurance and guarantees (SFFAS # 5, par. 97-114) [^]	DFAS		10/18/01	9/30/02	100%		SFFAS #1, #5
276	Both	1.2.3.2.2	Record liabilities resulting from Whole Life Insurance (SFFAS # 5, par. 115-121) [^]	DFAS		10/18/01	9/30/02	100%		SFFAS #1, #5
277	GF	1.2.4	Improve Accountability over Loan Guarantee Liabilities	DFAS		10/18/01	9/30/02	100%	Vol 12, Chpt 4	
278	GF	1.2.4.1	Recognize the present value of estimated net cash outflows of outstanding loan guarantees and prepare a note to the financial statements (SFFAS # 2, par. 23) [^]	DFAS		10/18/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.A	SFFAS #2
279	GF	1.2.4.3	Recognize acquired loans (SFFAS # 2, par. 59) [^]	DFAS		10/18/01	9/30/02	100%	Vol 12, Chpt 4 - 0407	SFFAS #2
353	WCF	1.2.6.4	Remove accrued funded payroll from "Other Liabilities" and report separately (SFFAS # 1, par. 83-84)	DFAS		10/1/01	2/28/02	100%		SFFAS #1, #5
354	GF	1.2.6.5	Properly accrue and report military and civilian pay accrual and leave liabilities (SFFAS # 1, par. 84)	DFAS		4/3/01	3/31/04	95%	Vol 4, Ch 10 - 100304	SFFAS #1, #5
355	GF	1.2.6.6	Report advances and prepayments as "Other Current Liability" (SFFAS # 1, par. 85) [^]	DFAS		10/18/01	9/30/02	100%		SFFAS #1, #1

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356	WCF	1.2.6.9	Recognize amounts for Unemployment benefits in accordance with SFFAS # 6, par. 63 [^]	DFAS		10/18/01	9/30/02	100%	Vol 4, Chpt 9 - 1003.15	SFFAS #1, #5
357	Both	1.2.6.10	Properly accrue all remaining material liabilities (contract holdback, cancelled appropriations, TERA, etc.)	DFAS		10/23/03	10/1/04	80%		
364	Both	1.3	Improve Accountability over Net Position	DFAS		10/25/01	9/30/05	14%		
365	GF	1.3.1	Report unexpended appropriations in the calculation of Net Position (SFFAS # 7, par 69) [^]	DFAS		10/25/01	9/30/02	100%	Vol 6B, Chpt 6 - 060101, 060201, 060204.D	SFFAS #7
366	GF	1.3.2	Validate expended and unexpended business processes	DFAS		10/23/03	9/30/05	0%		
367	GF	1.3.3	Validate cumulative results reporting and define methods to demonstrate auditability for current and historical reporting	DFAS		10/23/03	9/30/05	0%		
368	GF	1.3.4	Validate DDRS-B properly records all transactions to meet 'Statement of Change in Net Position' requirements	DFAS		10/23/03	9/30/05	0%		
375	Both	2.3	Determine the Net Cost of Operations	DFAS		10/1/98	9/30/05	31%		
388	GF	2.3.4	Validate DDRS-B properly records all transactions to meet 'Statement of change in Net Position requirement	DFAS		10/23/03	9/30/05	0%		

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
425	GF	2.4.3.4.7	Improve Cost Accounting for Direct Loans and Loan Guarantees	DFAS		7/20/01	9/30/02	100%	Vol 6B, Chpt 10 - Vol 12, Chpt 4 - 040202.D	SFFAS #2, #18, #19
426	GF	2.4.3.4.7.1	Recognize the subsidy cost for direct loans and loan guarantees (SFFAS # 2, par. 24-29) ^v	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.D.1	SFFAS #2, #18, #19
427	GF	2.4.3.4.7.2	Recognize the accrued interest on direct loans and loan guarantees as interest expense (SFFAS # 2, part. 31, 37) ^v	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.D.2	SFFAS #2, #18, #19
428	GF	2.4.3.4.7.3	Recognize any increase or decrease in the subsidy cost allowance or loan guarantee liability resulting from estimates as a subsidy expense (SFFAS # 2, par. 32) ^v	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.E	SFFAS #2, #18, #19
429	GF	2.4.3.4.7.4	Estimate the default costs for direct loans and loan guarantees (SFFAS # 2, par. 33, 34, 36) ^v	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.F	SFFAS #2, #18, #19
430	GF	2.4.3.4.7.5	Recognize costs for administering credit activities as administrative expense (SFFAS # 2, par. 38) ^v	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.I	SFFAS #2, #18, #19
431	GF	2.4.3.4.7.6	Recognize a modification expense for the cost of direct loans (SFFAS # 2, par. 45-47) ^v	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.I	SFFAS #2, #18, #19
432	GF	2.4.3.4.7.7	Recognize the modification expense for a loan guarantee (SFFAS # 2, par. 49-51) ^v	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.K	SFFAS #2, #18, #19
433	GF	2.4.3.4.7.8	Report modification costs for the sale of loans and prepare a footnote to the financial statements (SFFAS # 2, par. 53-55) ^v	DFAS		10/25/01	9/30/02	100%	Vol 12, Chpt 4 - 040202.I.3	SFFAS #2, #18, #19

^v Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
434	GF	2.4.3.4.7.9	Recognize a loss for a direct loan obligated before FY 1993, when it is not likely to be collected (SFFAS # 2, par. 39) [^]	DFAS		10/25/01	9/30/02	100%	Vol 6B, Chpt 10 - 1009	SFFAS #2, #18, #19
435	GF	2.4.3.4.7.10	Prepare notes to the financial statements (SFFAS # 18, par. 9-11) [^]	DFAS		7/20/01	9/30/02	100%		SFFAS #2, #18, #19
440	Both	3.1	Ensure proper recording of prior period adjustments	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 17 - 172301	SFFAS #2, #7, and #21
441	Both	3.1.1	Verify that prior period adjustments are limited to corrections of errors and accounting changes with retrospective effect (SFFAS # 7, par 74) [^]	DFAS		10/25/01	9/30/02	100%		SFFAS #6, #7
442	Both	3.1.2	Record a prior period adjustment when recording existing general equipment for the amounts added to asset and contra asset accounts that were credited to Net Position of the entity (SFFAS # 6, par. 43) [^]	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 13 - 130108.A.2	SFFAS #6, #7
443	Both	3.1.3	Recognize and record prior period adjustments to offset clean-up cost liabilities for general PP&E (SFFAS # 6, when appropriate par. 105) [^]	DFAS		10/25/01	9/30/02	100%	130108.A.2; Vol 6B, Chpt 10 - 102202	SFFAS #6, #7
444	Both	3.1.4	Disclose adjustments for offsetting charges for prior period general PP&E clean-up cost liabilities (SFFAS # 6, par. 105) [^]	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 14, 14203; Vol 6B, Chpt 10 - 102202	SFFAS #6, #7
445	Both	3.1.5	Recognize and disclose a prior period adjustment for the estimated clean-up cost liability relating to existing stewardship PP & E (SFFAS # 6, par 106) [^]	DFAS		10/25/01	9/30/02	100%		SFFAS #6, #7
446	WCF	3.2	Clean-up existing balances	DFAS		10/1/98	9/30/04	90%	N/A	

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ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
447	WCF	3.2.1	Assist OPLLOC Rock Island in obtaining supporting documents		DFAS		10/1/98	12/29/00	100%	N/A	N/A
448	WCF	3.2.2	Submit input to DFAS for resolution		DFAS	ASA(FM&C), OUSD(C)	10/1/98	12/29/00	100%	N/A	N/A
449	WCF	3.2.3	Request DFAS to determine resolution		DFAS		10/1/98	12/29/00	100%	N/A	N/A
450	WCF	3.2.4	Coordinate efforts with DFAS for submission to ASA(FM&C)		DFAS		10/1/98	12/29/00	100%	N/A	N/A
451	WCF	3.2.5	Initiate action to implement results		DFAS		10/1/98	12/29/00	100%	N/A	N/A
452	WCF	3.2.6	Verify that existing balances have been cleaned up		DFAS		9/30/03	9/30/03	0%	Vol 4, Chpt 6 - 060305	N/A
455	GF	3.5	Recognize as a transfer-out any exchange revenues that are required to be transferred to Treasury or other entity (SFFAS # 7, par. 73) [^]		DFAS		10/25/01	9/30/02	100%	SFFAS #7	
456	Both	4	Improve Accountability and Oversight of Budgetary Resources (Statement of Budgetary Resources)		DFAS		10/1/98	9/30/05	70%		
457	GF	4.1	Determine the Status of all Army General Fund Budgetary Resources		DFAS		10/1/99	9/30/05	78%		

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
458	GF	4.1.1	Obtain 75% reduction in problem disbursements (under review)	DFAS		10/1/99	9/30/05	78%	N/A	
459	GF	4.1.1.1	Implement enhanced EDA/110 for MOCAS payments involves ensuring efforts by DFASCO to establish files, populate data, post SDN & reconcile data	DFAS		1/1/01	2/28/02	100%	N/A	N/A
460	GF	4.1.1.2	Assist in the expansion of Central Disbursing to Europe	DFAS		10/1/99	11/30/00	100%	N/A	N/A
461	GF	4.1.1.3	Secure Obligation Posting Agreement with Army and Defense	DFAS		10/1/99	10/31/00	100%	N/A	N/A
462	GF	4.1.1.4	Verify prevalidation to zero dollar threshold (Non-MOCAS)	DFAS		9/18/00	6/28/02	100%	N/A	N/A
463	GF	4.1.1.5	Verify MOCAS prevalidation to \$25,000	DFAS		6/28/02	6/28/02	100%	N/A	N/A
464	GF	4.1.1.6	Focus on streamlining inflow and cleaning up backlog	DFAS		10/1/99	10/31/02	100%	N/A	N/A
465	GF	4.1.1.7	Continue to expand contract reconciliation efforts and support all initiatives to improve the process	DFAS		10/1/99	10/31/02	100%	N/A	N/A
466	GF	4.1.1.8	Completely reconcile and close all old contracts and issue new contracts	ASA(FM&C)	10/4/99	9/30/05	25%	N/A	N/A	N/A

^a Requiring AAA review

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ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
468	GF	4.1.1.10	Continue effort to fund customer/DFAS contractor support for reconciliation		DFAS	ASA (FM&C)	10/5/99	10/13/03	100%		
469	GF	4.1.1.11	Continue to develop/implement initiatives based upon root cause analyses		DFAS		10/5/99	10/13/03	100%		
470	GF	4.1.1.12	Convert remaining multiple customer sites making payments for DFAS Network to Operational Data Store		DFAS		10/4/99	10/10/03	100%	N/A	N/A
471	GF	4.1.1.13	Support Joint Task Groups to improve processes, reduce problems and eliminate cross-disbursements in DoD		DFAS		10/5/99	9/30/03	100%		
472	GF	4.1.1.16	Validate corrective actions		DFAS	AAA	10/5/99	10/10/03	100%		
473	GF	4.2	Develop and issue procedures for reconciling balances in suspense account 6875 and 3875 with Treasury^		DFAS	AAA	10/1/99	9/30/04	70%		
474	GF	4.2.1	Initiate corrective action if necessary^		DFAS		10/1/99	9/30/04	70%	N/A	
475	GF	4.2.1.1	Correct the improper use of suspense accounts^		DFAS		12/1/99	3/31/03	100%	N/A	TFM
476	GF	4.2.1.2	Eliminate suspense account balances over 90 days^		DFAS		10/1/99	9/30/04	50%	N/A	N/A

[^] Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
477	GF	4.2.1.3	Validate all corrective actions^	DFAS		1/2/01	9/30/04	70%	N/A	N/A
478	GF	4.3	Monitor progress to reconcile imbalances between the Standard Operations and Maintenance Army Research and Development System's fund and history databases	DFAS		9/4/01	12/31/03	100%	N/A	N/A
479	GF	4.4	Implement procedures requiring periodic tests to ensure the databases remain in balance	DFAS	ASA(FM&C)	4/2/01	12/31/03	100%	N/A	N/A
480	WCF	4.5	Determine the Status of all Army Working Capital Fund Budgetary Resources	DFAS		10/1/98	12/29/04	25%		
481	WCF	4.5.1	Verify audit trials are in place	DFAS		6/26/01	12/29/04	0%	FMFIA, A-127	
482	WCF	4.5.2	Verify documentation supporting adjustments^	DFAS		10/1/98	3/30/01	100%		FMFIA, A-127
483	WCF	4.5.3	Use the 4000 budgetary accounts to prepare the Statement of Budgetary Resources	DFAS		1/1/01	10/29/04	0%	FFMIA, A-127	
484	WCF	4.6	Implement DDRS-Budgetary for departmental reporting	DFAS		10/23/03	9/30/04	0%		N/A
485	Both	5	Improve Accountability for all Army Financing Sources (Statement of Financing)	DFAS	ASA(FM&C)	8/30/01	9/30/05	61%	N/A	

[^] Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
486	Both	5.1	Provide guidance on completing Statement of Financing	DFAS		8/30/01	10/31/02	100%		SFFAS #2, #7, OMB Bulletin 01-09
487	Both	5.2	Develop process for implementing OSD guidance upon its receipt [^]	DFAS		10/1/02	9/30/04	0%	Vol 6B, Chpt 8	
489	Both	5.4	Ensure that the cost capitalized on the balance sheet is accurately reported [^]	DFAS	AAA	2/1/02	9/30/05	23%	N/A	N/A
490	Both	5.5	Correct all recommendations on audit report for FY00 Statement of Financing	DFAS		7/3/02	9/30/05	50%		N/A
491	Both	5.6	Improve accountability over Exchange Revenue	DFAS		10/25/01	10/31/02	100%	Vol 4, Chpt 18 - 180402.A	
492	WCF	5.6.1	Ensure that exchange revenues arising from the sale of goods and services between sales to the public and other govt. agencies are reported separately (SFFAS # 7, par. 2 & 30, OMB Bul. 94-01, app. C, p. 30, items 2a & b) [^]	DFAS		1/25/02	10/31/02	100%	Vol 4, Chpt 18 - 180402.A	SFFAS #7
493	WCF	5.6.2	Recognize exchange revenue as a financing source (SFFAS # 7, par. 43) [^]	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180201.C.3	SFFAS #7
494	GF	5.6.3	Recognize exchange revenues required to be transferred to Treasury or another government entity as a transfer-out (SFFAS # 7, par. 73) [^]	DFAS		10/25/01	9/30/02	100%		SFFAS #7
495	GF	5.7	Improve accountability over Other Financing Sources[^]	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 16 - 160203; Vol 4, Chpt 18 - 180102	

[^] Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
496	GF	5.7.1	Verify that appropriations used, intragovernmental transfers of goods and services, and imputed financing are included as financing sources (SFFAS # 7, par. 68)^\n	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 16 - 160203	SFFAS #7
497	GF	5.7.2	Recognize used appropriations as a financing source (SFFAS # 7, par. 70)^\n	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180201.C.2	SFFAS #7
498	GF	5.7.3	Recognize an imputed financing source equal to imputed costs of goods and services provided by other entities without reimbursement (SFFAS # 7, par. 71)^\n	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180201.C.3	SFFAS #7
499	GF	5.7.4	Recognize a transfer-in of cash or other capitalized asset as an additional financing source in result of operations (SFFAS # 7, par. 72)^\n	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180503	SFFAS #7
500	GF	5.7.5	Recognize the amortized amount of direct loans as an increase or decrease in interest income (SFFAS # 2, par. 30)^\n	DFAS		10/25/01	9/30/02	100%	Vol 4, Chpt 18 - 180503	SFFAS #2, #7, #18, #19
501	GF	5.7.6	Recognize interest accrued on direct loans including amortized interest as interest income (SFFAS # 2, par. 37)^\n	DFAS		10/25/01	9/30/02	100%	Vol 6B, Chpt 8 - 080201	SFFAS #19
502	GF	5.8	Prepare reconciliations between budgetary resources obligated and net cost of operations (SFFAS # 7, par. 78)^\n	DFAS		10/25/01	9/30/02	100%	Vol 6B, Chpt 10 - 1003 Note 1.D	SFFAS #2, #7
503	Both	5.9	Explain in appropriate detail, the obligations basis used in budgetary and accrual accounting (SFFAS # 7, par. 80)^\n	DFAS		10/25/01	9/30/02	100%		SFFAS #7
504	GF	5.10	Validate DDRS-Budgetary properly records all transactions to meet Statement of Finance requirements	DFAS		10/23/03	9/30/05	0%		

^ Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
536	7.2	Commodity Command Standard System-Financial (CCSS-F) - To be replaced by LMP	DFAS			10/2/98	9/30/04	0%		
598	GF	Establish EDI Interfaces for MOCAS contracts	DFAS			10/5/99	12/29/06	0%		
156	Both	1.1.6.1.1.4	Validate AMMEDDPAS data integrity	MEDCOM	ARMY G-4, AMC, ASA(FM&C)	7/4/00	9/30/02	100%	N/A	N/A
535	GF	7.1	Army Medical Department Property Accounting System to be replaced by Defense Medical Logistics Standard Support System (DMLSS)	MEDCOM		9/30/02	3/1/05	0%		
142	GF	1.1.6.1.1.2.1	Provide OSD Guidance for the capitalization and depreciation of military equipment	OUSD(ATL)		10/1/02	4/30/04	50%	SFFAS #6, #8, #11	
145	GF	1.1.6.1.1.2.4	Establish a baseline of all Army Military Equipment	OUSD(ATL)	ASA(FM&C), ARMY G-4, ASA(ATL)	10/1/02	9/30/05	0%	SFFAS #6, #8, #11	
56	WCF	1.1.5.1.1	Provide guidance for establishing the value of inventory using a historical cost method	OUSD(C)		7/6/01	7/6/01	100%	OUUSD(C) Memo July 6, 2001 "Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"	
57	WCF	1.1.5.1.2	Provide guidance for establishing the inventory baseline (i.e. an acceptable value for on-hand inventory at the time systems are converted to a historical cost method)	OUSD(C)		9/1/03	9/29/04	0%		
58	WCF	1.1.5.1.3	Provide policy for reporting Excess, Obsolete and Beyond Repair Inventory	OUSD(C)		3/28/01	8/1/02	100%	DRAFT FMR Vol 11B, Chpt 5 - 05.1503D, OUUSD Memo August 12, 2002 "Accounting for Excess, Obsolete, and Unserviceable Inventory	SFFAS # 3, part 48 - OUUSD

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
59	WCF	1.1.5.1.4	Incorporate the revised valuation policy for Inventory into the DoD FMR (DoD 7000.14-R)	OUSD(C)		3/2/01	3/31/04	0%		
61	WCF	1.1.5.1.6	Provide policy so the Army can value Inventory held for repair using either the allowance or direct method (SFFA S# 3, para. 32 & 33)(OUSD(C) prescribed the use of the allowance method in the 04AUG2003 memo)	OUSD(C)		9/28/01	3/31/04	25%		OUSD(C) memo 4AUG2003 - "Accounting for inventory Held for Repair in Working Capital Funds" SFFA S#3
81	GF	1.1.5.2.1	Provide guidance for establishing the value of OM&S using a historical cost method	OUSD(C)		7/6/01	7/6/01	100%		OUSD Memo 6JUL2001 "Approved Valuation Method for Inventory Held for Sale and Operating Materials and Supplies"
82	GF	1.1.5.2.2	Provide policy for valuation of operating expenses associated with consumption of OM&S in normal operations	OUSD(C)		3/2/01	9/30/01	100%	Vol 4, Chpt 4 - 040105	
83	GF	1.1.5.2.3	Provide guidance for establishing the inventory baseline (i.e. an acceptable value for on-hand OM&S at the time systems are converted to a historical cost method)	OUSD(C)		9/1/03	9/30/04	0%		
84	GF	1.1.5.2.4	Provide Policy for reporting Excess, Obsolete and Beyond Repair OM&S	OUSD(C)		3/28/01	8/12/02	100%		SFFAS # 3,par. 48, OUSD Memo 12AUG2002 "Accounting for Excess, Obsolete, and Unservicable Inventory"
85	GF	1.1.5.2.5	Incorporate the revised valuation policy for OM&S into the DoD FMR (DoD 7000.14-R)	OUSD(C)		3/2/01	3/31/04	0%		
332	GF	1.2.5.6.4	Develop guidance to identify and report unexploded ordnance	OUSD(C)	ACSIM	8/2/02	8/2/02	100%		
599	GF	7.7	Property Book Unit Supply Enhanced (PBUSE)	PEO EIS	ASA(FM&C) AAA	1/1/03	9/30/07	62%		

^a Requiring AAA review

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ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
600	GF	7.7.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	PEO EIS	AAA	1/1/03	4/30/03	100%		
601	GF	7.7.2	Map Blue Book and JFMIP requirements to PBUSE business processes	PEO EIS	AAA	5/1/03	9/18/03	100%		
602	GF	7.7.3	Document PBUSE compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements	PEO EIS	AAA	7/1/03	7/30/03	100%		
603	GF	7.7.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)	PEO EIS		5/1/03	9/30/03	100%		
604	GF	7.7.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)	PEO EIS	ASA(FM&C)	10/1/03	10/30/03	90%		
605	GF	7.7.6	Implement CFO compliance strategy to bring system functionality into compliance with the Blue Book and JFMIP	PEO EIS		5/1/03	3/26/04	99%		
607	GF	7.7.8	Develop a corrective action plan to correct any deficiencies identified during FFMIAs audit	PEO EIS		1/1/04	3/3/04	0%		
608	GF	7.7.9	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	PEO EIS		1/1/04	3/3/04	0%		
609	GF	7.7.10	Obtain approval of the system corrective plan from ASA(FM&C)	PEO EIS	ASA(FM&C)	4/1/04	4/29/04	0%		

^a Requiring AAA review

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
610	GF	7.7.1.1	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP	PEO EIS		5/3/04	7/30/04	0%		
612	GF	7.7.1.3	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP	PEO EIS	ASA(FM&C)	8/2/04	9/29/04	0%		
613	GF	7.7.1.4	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates	PEO EIS	AAA	9/30/07	9/30/07	0%		
614	GF	7.7.1.5	Obtain approval of the system enhancement plan from ASA(FM&C)	PEO EIS	AAA	9/30/07	9/30/07	0%		
615	GF	7.7.1.6	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP	PEO EIS	AAA	9/30/07	9/30/07	0%		
617	GF	7.7.1.8	Correct FFMA compliance deficiencies identified by audit, if any	PEO EIS		9/30/07	9/30/07	0%		
618	GF	7.7.1.9	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP	PEO EIS	AAA	9/30/07	9/30/07	0%		
35	Both	1.1.3.1	Improve accountability over accounts receivable due to criminal and civil fraud recovery	TJAG	DFAS	10/1/03	9/29/04	0%	A-2003-Audit	A-2003-0265-FFG
36	Both	1.1.3.1.1	Monitor fraud cases from initiation to disbursement of recovered funds	TJAG		10/1/03	9/29/04	0%	A-2003-Audit	A-2003-0265-FFG

ID	Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
39	Both	1.1.3.1.2	Verify that DOI has reported all recoveries associated with an Army appropriation to the appropriate Army activity	TJAG		10/1/03	9/29/04	0%		AAA Audit A-2003-0265-FFG
40	Both	1.1.3.1.3	Establish interim procedures to strengthen communication lines and relationships among activities involved in the fraud recovery process while a management information system is under development	TJAG	DFAS	10/1/03	9/29/04	0%		AAA Audit A-2003-0265-FFG
41	Both	1.1.3.1.3.1	Host a workshop to discuss the weaknesses in the current fraud recovery process and develop long-term solutions. This workshop should include all the components in the fraud recovery process	TJAG	DFAS	10/1/03	9/29/04	0%		AAA Audit A-2003-0265-FFG
42	Both	1.1.3.1.3.2	Select an approach to strengthen communication based on the outcome of the workshop, so that Army activities have the opportunity to determine whether recovery funds are available for use or whether alternative collection methods should be explored	TJAG	DFAS	10/1/03	9/29/04	0%		AAA Audit A-2003-0265-FFG
43	Both	1.1.3.1.4	Determine whether or not recovered funds are eligible for use based on the provision of 31 US Code subsection 3302	TJAG		10/1/03	9/29/04	0%		AAA Audit A-2003-0265-FFG
44	Both	1.1.3.1.5	Develop and implement a management information system to improve communication between parties involved in the fraud recovery process including the functionality provided in AAA Audit A-2003-0265-FFG and reporting the associated A/R and collections in AFS	TJAG	DFAS	10/1/03	9/29/04	0%		AAA Audit A-2003-0265-FFG
538	GF	7.4	Corps of Engineers Financial Management System (CEFMS)	USACE AAA	ASA(FM&C) AAA	10/1/98	9/30/07	74%		
539	GF	7.4.1	Identify applicable compliance requirements by chapter from the current "Guide to Federal Requirements for Financial Management Systems" (Blue Book) and JFMIP	USACE	AAA	5/1/02	10/1/02	100%		
540	GF	7.4.2	Map Blue Book and JFMIP requirements to CEFMS business processes	USACE	AAA	5/1/02	10/1/02	100%		

The Army CFO Strategic Plan Edition 7 October 2003											
ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
541	GF	7.4.3	Document CEFMS compliance deficiencies and functionality gaps with the Blue Book and JFMIP requirements		USACE	AAA	10/2/00	1/1/02	100%		
542	GF	7.4.4	Develop a strategic compliance strategy to correct system deficiencies and functionality gaps with cost estimates and submit to ASA(FM&C)		USACE		10/2/00	1/1/02	100%		
543	GF	7.4.5	Obtain approval for the strategic compliance strategy from ASA(FM&C)		USACE	ASA(FM&C)	10/2/00	1/1/02	100%		
545	GF	7.4.7	Develop a corrective action plan to correct any deficiencies identified during FEMIA audit		USACE		6/1/04	7/30/04	0%		
546	GF	7.4.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds		USACE		6/1/04	7/30/04	0%		
547	GF	7.4.9	Obtain approval of the system corrective plan from ASA(FM&C) and OUSD(C)		USACE	ASA(FM&C)	8/2/04	8/30/04	0%		
548	GF	7.4.10	Implement corrective action plan to bring all current and added system functionality into compliance with the Blue Book and JFMIP		USACE		9/1/04	12/31/04	0%		
549	GF	7.4.11	Conduct follow-up audit of implemented corrective actions		USACE	AAA	1/3/05	3/30/05	0%		
550	GF	7.4.12	Obtain AAA certification that the system complies with all identified requirements based on the current version of the Blue Book and JFMIP		USACE	ASA(FM&C)	4/1/05	5/30/05	0%		

^a Requiring AAA review

The Army CFO Strategic Plan Edition 7 October 2003											
ID	Fund	WBS	Task Name		Lead	Support	Start	Finish	% Complete	DoD FMR Reference	Government Reference
551	GF	7.4.1.3	As future system enhancements are required, develop a compliance strategy with the Blue Book and JFMIP containing cost estimates		USACE	AAA	9/30/07	9/30/07	0%		
552	GF	7.4.1.4	Obtain approval of the system enhancement plan from ASA(FM&C)		USACE	AAA	9/30/07	9/30/07	0%		
553	GF	7.4.1.5	Implement system enhancement plan to bring added system functionality into compliance with the Blue Book and JFMIP		USACE	AAA	9/30/07	9/30/07	0%		
555	GF	7.4.1.7	Correct FFMA compliance deficiencies identified by audit, if any		USACE		9/30/07	9/30/07	0%		
556	GF	7.4.1.8	Obtain AAA certification that the system enhancements comply with all identified requirements based on the current version of the Blue Book and JFMIP		USACE	AAA	10/1/98	10/1/98	0%		

^a Requiring AAA review

Appendix

C**Milestones**

This appendix contains the table of milestones.

Each table contains three columns.

Column 1: Numeric sequence of milestones.

Column 2: Provides a brief description of each milestone.

Column 3: Provides the target date for each milestone.

	Reporting Related Events	Milestone Date
1	Obtain a qualified opinion on the balance sheet for FY07.	01 February 2008
2	Obtain a qualified opinion on the Statement of Net Costs for FY07.	01 February 2008
3	Obtain a qualified opinion on the Statement of Changes in Net Position for FY07.	01 February 2008
4	Obtain a qualified opinion on the Statement of Budgetary Resources for FY07.	01 February 2008
5	Obtain a qualified opinion on the Required Supplementary Stewardship Information for FY07.	01 February 2008
6	Obtain a qualified opinion on all Army financial statements	01 February 2008
7	Obtain assurance that all critical feeder systems are CFO compliant	30 September 2010
8	Obtain a positive report on internal controls and compliance with applicable laws and regulations.	30 September 2010

	Reporting Related Events	Milestone Date
9	Obtain an unqualified opinion on the balance sheet for FY10.	01 February 2011
10	Obtain an unqualified opinion on the Statement of Net Costs for FY10.	01 February 2011
11	Obtain an unqualified opinion on the Statement of Changes in Net Position for FY10.	01 February 2011
12	Obtain an unqualified opinion on the Statement of Budgetary Resources for FY10.	01 February 2011
13	Obtain an unqualified opinion on the Statement of Financing for FY10.	01 February 2011
14	Obtain an unqualified opinion on the Required Supplementary Stewardship Information for FY10.	01 February 2011
15	Obtain an unqualified opinion on all Army financial statements	01 February 2011

Appendix

D

Appropriations

This appendix contains the table of appropriations covered by the plan.

APPN	APPROPRIATION TITLE
21*2010	Military Personnel, Army
21*2070	Reserve Personnel, Army
21*2060	National Guard Personnel, Army
21*2020	Operation & Maintenance, Army
21X2020	Operation & Maintenance, American Samoa Projects
21*2080	Operation & Maintenance, Army Reserve
21X2080	Operation & Maintenance, Army Reserve
21*2065	Operation & Maintenance, Army National Guard
21X2065	Operation & Maintenance, Army National Guard
21*2031	Aircraft Procurement, Army
21*2032	Missile Procurement, Army
21*2033	Procurement of Weapons & Tracked Combat Vehicles, Army
21*2034	Procurement of Ammunition, Army
21*2035	Other Procurement, Army
21*2040	Research, Development, Test & Evaluation, Army
21*2050	Military Construction, Army
21X2050	Military Construction, Army
21*2086	Military Construction, Army Reserve
21*2085	Military Construction, Army National Guard
21X2089	Iraq Relief and Reconstruction, Army
21*0725	Family Housing, Operation & Maintenance, Army
21*0702	Family Housing, Operation & Maintenance, Army
21*0720	Family Housing, Construction, Army
21*0702	Family Housing, Construction, Army
21*0390	Chemical Agents and Munitions Destruction, Army –RDTE
21*0390	Chemical Agents and Munitions Destruction, Procurement
21*0390	Chemical Agents and Munitions Destruction, O&M
21X0390	Chemical Agents and Munitions Destruction, INODYE Johnston Atoll Off-island
21X4275	Arms Initiative Guaranteed Loan Financing Account
21X4528	Army Ammo Working Capital Fund

APPN	APPROPRIATION TITLE
21X0810	Environmental Restoration
21X1805	Salaries & Expenses, Cemeterial Expenses, Army
21X5095	Wildlife Conservation, Etc., Military Reservations, Army
21X5098	Restoration, Rocky Mountain Arsenal, Army
21X5194	50 th Anniversary of WW II
21X5285	Reserve Account for DoD Forest Products Program
21X5286	National Science Center – Army
21X6095	Collection of Seized Iraqi Assets
21X6098	Disbursement of Seized Iraqi Assets
21X8063	Bequest MG Fred C. Ainsworth Library, Walter Reed Medical Center
21X8927	General Gift Fund, Department of the Army
21F3875	Budget Clearing Account
21F3885	Inter-Budgetary Accounts
21-11X0001	Deduction for Offsetting Receipts, DoD Military Functions, Federal Funds Proprietary from the Public
21R5095	Proprietary Receipts from Public, Sale of Hunting and Fishing Permits
21R5098	Receipt Account for Restoration, Rocky Mountain Arsenal, Army
21R5286	Receipt Account for National Science Center-Army
21R8063	Bequest MG Fred C. Ainsworth Library, Walter Reed Medical Center
21R8927	General Gift Fund, Department of the Army
97X0390	Chemical Agents and Munitions
97X0804	NATO Infrastructure Security Investment
97X0810	Defense Environmental Restoration
97X0834	Family Housing Improvement
97X0836	Military Unaccompanied Housing Improvement
97X0840	Support for International Sporting Competitions
97*0839	Quality of Life Enhancements
97X0840	OPLAN 34A/35 POW Payments
97X5188	Disposal of Defense Real Property
97X5189	Lease of Defense Real Property
97X5193	Overseas Military Facility Investment Recovery
97X8165	Foreign National Employees Separation Pay
97X4090	Homeowners Assistance Fund
97*0833	DERF
97X4930.001	Army Working Capital Fund
97X0833	Defense Emergency Response Fund



Legislative Mandates

The Chief Financial Officers (CFO) Act of 1990

Congress passed the CFO Act of 1990 in order to improve the general and financial management of the federal government. Some of the findings that led to the enactment of the CFO Act include:

Billions of dollars are lost each year through fraud, waste, abuse, and mismanagement among the hundreds of programs in the federal government.

Improved management, including improved central coordination of internal controls and financial accounting, could significantly reduce these losses.

The federal government is in great need of fundamental reform in financial management requirements and practices as financial management systems are obsolete and inefficient, and do not provide complete, consistent, reliable, and timely information.

Current federal government financial reporting practices do not accurately disclose the current and probable future cost of operating and investment decisions, including the future need for cash or other resources. They do not permit adequate comparison of actual costs among executive agencies, and do not provide the timely information required for efficient management of programs.

The Army's proper implementation of the CFO Act's requirements will result in:

Improved systems of accounting, financial management, and internal controls.

Complete, reliable, timely, and consistent financial information for use by Army leaders, the executive branch and the Congress in the financing, managing, and evaluating of federal programs.

Deterrence of fraud, waste, and abuse.

The CFO Act requires all federal agencies, including the Army, to prepare annual financial statements that conform to generally accepted accounting practices and are certified by the department or agency inspector general or auditor general. To accomplish this, agencies must consolidate and modernize their financial information systems.

The Government Performance and Results Act (GPRA) of 1993

Congress enacted GPRA to provide for the establishment of strategic planning and performance measurement in the federal government. The purposes of GPRA are to:

- Improve the confidence of the American people in the capability of the federal government, by systematically holding the federal agencies accountable for achieving program results;
- Initiate program performance reform with a series of pilot projects in setting program goals, measuring program performance against those goals, and reporting publicly on their progress;
- Improve federal program effectiveness and public accountability by promoting a new focus on results, service quality, and customer satisfaction;
- Help federal managers improve service delivery by requiring that they plan for meeting program objectives and by providing them with information about program results and service quality;
- Improve congressional decision-making by providing more objective information on achieving statutory objectives, and on the relative effectiveness and efficiency of federal programs and spending; and
- Improve internal management of the federal government.

The Government Management Reform Act (GMRA) of 1994

To provide a more effective, efficient, and responsive government, Congress enacted GMRA. GMRA required agency-wide audited financial statements for all agencies covered by the CFO Act. It also required a consolidated, government-wide report, beginning in FY97.

Clinger-Cohen Act (CCA) of 1996, also known as the Information, Technology, Management Reform Act (ITMRA)

CCA mandates performance and results based management. Specifically, it directs agencies to:

- Revise mission processes before making IT investments in support of these missions.
- Benchmark process performance against similar private sector performance.
- Determine whether the functions to be supported by information systems should be retained in-house, outsourced, or privatized prior to investing in new IT.
- Establish goals for improving operations through the effective and efficient use of IT, and report to Congress on progress in achieving these goals.
- Strengthen the quality of decisions on using IT to meet mission needs through integrated analyses, planning, budgeting, and evaluation processes.
- Establish performance measures for individual IT programs.

Ensure that agency information security is adequate.

The CCA also requires that Agencies designate Chief Information Officers to:

Develop, maintain, and facilitate a sound and integrated IT architecture.

Promote effective and efficient design and operation of all major information resources management processes, after re-engineering business processes.

Monitor and evaluate the performance of IT programs, and advise the agency head regarding whether to continue, modify, or terminate such programs or projects.

Assess IT personnel requirements, knowledge, and skills.

The act, coupled with other legislation (e.g. CFO, GPRA, and GMRA) requires executive agencies to be more accountable and to provide performance-based reporting so the taxpayers can see what they are getting for their investment in the government.

Federal Financial Management Improvement Act (FFMIA) of 1996

FFMIA was adopted to:

Provide for consistent accounting by an agency from one fiscal year to the next, and uniform accounting standards throughout the federal government;

Require federal financial management systems to support full disclosure of federal financial data, including the full costs of federal programs and activities, to the citizens, the Congress, the President, and agency management, so that programs and activities can be considered based on their full costs and merits;

Increase the accountability and credibility of federal financial management;

Improve performance, productivity and efficiency of federal government financial management;

Establish financial management systems to support controlling the cost of federal government;

Build upon and complement the Chief Financial Officers Act of 1990, the Government Performance and Results Act of 1993 and the Government Management Reform Act of 1994; and

Increase the capability of agencies to monitor execution of the budget by more readily permitting reports that compare spending of resources to results of activities.

Appendix

FASAB Concepts and Standards

Concepts

SFFAC-1: “Objective of Federal Financial Reporting,” September 2, 1993 – This concept applies to both external and internal financial reporting. These reports must accurately reflect the distinctive nature of the federal government and must provide information useful to the citizens, their elected representatives, federal executives, and program managers. The objectives outlined in this concept are intended to improve the relevance, consistency, and quality of accounting and other data available for a wide variety of applications.

SFFAC-2: “Entity and Display,” June 6, 1995 – The purpose of this statement of accounting concepts is to provide guidance for what should be included in a Federal Government entity’s financial report. The statement specifies the type of entities required to have financial reports, establishes guidelines for defining the makeup of each type of reporting entity, identifies types of financial reports for communicating the information for each type of reporting entity, and suggests the types of information each type of report would convey.

SFFAC-3: “Management’s Discussion & Analysis,” April 1999 – Management Discussion and Analysis (MD&A) is an important vehicle for (1) communicating managers’ insights about the reporting entity, (2) increasing the usefulness and ability to understand the general purpose federal financial report, and (3) providing accessible information about the entity and its operations, service levels, successes, challenges, and future. The basic concept of the MD&A is that each general purpose federal financial report should include a section devoted to MD&A. This section should address the reporting entity’s performance measures, financial statements, systems and controls, compliance with laws and regulations, and actions taken or planned to address problems. MD&A should also address significant events, conditions, trends and contingencies that may affect future operations.

SFFAC-4: “Intended Audience and Qualitative Characteristics for the Consolidated Financial Report of the United States Government,” January 27, 2003 – The Board has identified the intended or primary audience for the Consolidated Financial Report. This audience includes Citizens, Citizen Intermediaries, Congress, Federal Executives, and Program Managers. The Board will rely on certain Qualitative Characteristics specified by SFFAC-1 “Objective of Federal Financial Reporting” in developing accounting standards. These characteristics consist of understandability, reliability, relevance, timeliness, consistency, and comparability.

Standards

SFFAS-1: “Accounting for Selected Assets and Liabilities,” March 30, 1993 – This statement recommends accounting standards for selected assets and liabilities of the federal government and its entities. The standards apply to both governmental and commercial-type functions of the federal government. Specifically, the recommended standards would assist users of the financial statements in assessing the efficiency and effectiveness of the government’s management of its assets and liabilities. It also assists users in determining whether the government’s financial position improved or deteriorated over the reporting period.

SFFAS-2: “Accounting for Direct Loans and Loan Guarantees,” August 23, 1993 – This statement provides accounting standards for federal direct loans and loan guarantees. The standards require that direct loans obligated and loan guarantees committed after September 30, 1991, be accounted for on a present value basis.

SFFAS-3: “Accounting for Inventory and Related Property,” October 27, 1993 – In this standard, the Federal Accounting Standards Advisory Board recommends accounting standards for six assets of the federal government and its entities. The first group of assets addressed, those formerly referred to as “inventory,” include inventory held for sale, operating materials and supplies, stockpile materials, and commodities. The other two items are seized and forfeited property, and foreclosed property.

SFFAS-4: “Managerial Cost Accounting Concepts & Standards,” July 31, 1995 – The managerial cost accounting concepts and standards contained in this statement are aimed at providing reliable and timely information on the full cost of federal programs, their activities, and outputs. The concepts of managerial cost accounting contained in this statement describe the relationship among cost accounting, financial reporting, and budgeting. Managerial cost accounting should be a fundamental part of the financial management system, and to the extent practicable, should be integrated with other parts of the systems. Managerial costing should use a basis of accounting, recognition, and measurement appropriate for the intended purpose. Cost information developed for different purposes should be drawn from a common data source, and output reports should be reconcilable to each other.

SFFAS-5: “Accounting for Liabilities of the Federal Government,” December 20, 1995 – This statement establishes liabilities of the federal government not covered in SFFAS 1 or 2. It defines “liability” as a probable future outflow or other sacrifice or resources as a result of past transactions or events. It also defines the recognition points for liabilities associated with different types or events and transactions. [Recognition means reporting a dollar amount on the face of the basic financial statements]

SFFAS-6: “Accounting for Property, Plant and Equipment (PP&E),” November 30, 1995 – This statement contains accounting standards for Federally owned property, plant, and equipment (PP&E); deferred maintenance on PP&E; and clean-up costs. It also identifies and defines categories of PP&E and addresses recognition and measurement of, and disclosure requirements associated with PP&E (as well as land), including deferred maintenance and clean up costs.

SFFAS-7: “Accounting for Revenue and Other Financing Sources,” May 10, 1996 – This statement presents standards to account for inflows of resources from revenue and other financial sources. It provides standards for classifying, recognizing, and measuring resource inflows. These financial accounting standards differ from those used for budgetary accounting only to the extent essential to meet the objectives of federal financial reporting.

SFFAS-8: “Supplementary Stewardship Reporting,” June 11, 1996 – The purpose of this statement is to establish standards for reporting on the Federal Government’s stewardship over 1) certain resources entrusted to it, identified as stewardship property, plant, and equipment and stewardship investments, and 2) certain responsibilities assumed by it, identified as the current service assessment. Heritage assets are property, plant and equipment of historical, natural, cultural, educational, or artistic significance, such as cemeteries.

SFFAS-9: “Deferral of Implementation Date for SFFAS 4,” October 3, 1997 – The statement amends SFFAS-4 by changing the effective date of the reporting periods from September 30, 1996 to all periods beginning after September 30, 1997. At the same time, it re-emphasized the importance of managerial cost accounting to Federal program and financial management.

SFFAS-10: “Accounting for Internal Use Software,” October 9, 1998 – This statement provides accounting standards for internal use software used by federal entities. Federal entities purchase commercial “off-the-shelf” software, hire contractors to develop substantially all of the desired software (contractor-developed), or develop software internally using their own employees, with or without a contractor’s assistance (internally developed).

SFFAS-11: “Amendments to Accounting for PP&E,” December 15, 1998 — The purpose of this statement is to amend SFFAS-6, “Accounting for Property, Plant, and Equipment,” and SFFAS-8, “Supplementary Stewardship Reporting.” Specifically, the amendments affect the definition in the standards for Federal mission PP&E and the classification of space exploration equipment as general PP&E in these two statements.

SFFAS-12: “Recognition of Contingent Liabilities from Litigation,” February 5, 1999 – This statement amends SFFAS-5, “Accounting for Liabilities of the Federal Government,” to provide an exception to the contingent liability standard for matters of pending or threatened litigation and unasserted claims. The proposed amendment would affect accounting for contingencies under SFFAS-5 by inserting an exception to the definition of “probable” and to the recognition criteria in SFFAS-5.

SFFAS-13: “Deferral of Para 65.2 – Material Rev.-Related Transactions,” February 5, 1999 – This statement deferred the effective date paragraph 65.2, “Material revenue related transactions,” of SFFAS-7, “Accounting for Revenue and Other Financing Sources,” three years.

SFFAS-14: “Amendments to Deferred Maintenance Reporting,” April 1999 – The purpose of this statement is to change the status of deferred maintenance information requirement by SFFAS-6, “Accounting for Property, Plant and Equipment.” Prior to the amendment, this information would have been presented in association with the statement of net costs. As

amended, the standards require that deferred maintenance information be included as required supplementary information.

SFFAS-15: “Management’s Discussion & Analysis,” April 1999 – While SFFAC-3

“Concepts for Management’s Discussion and Analysis,” laid the foundation for this standard, SFFAS-15 requires that Management’s Discussion and Analysis (MD&A) be included in each General Purpose Federal Financial Report (GPFFR) as required supplementary information. MD&A should address the entity’s mission and organizational structure; performance goals and results; financial statements; systems controls and legal compliance; and the future effects on the entity of existing, currently-known demands, risks, uncertainties, events, conditions and trends.

SRAS-16: “Amendments to Accounting for PP&E – Multi-Use Heritage Assets,” July 1999

This statement amends SFFAS-6, “Accounting for Property, Plant, and Equipment,” and SFFAS-8, “Supplementary Stewardship Reporting.” Specifically, this statement affects the accounting and reporting standards for heritage assets that serve a dual purpose; that is, heritage assets that 1) have heritage characteristics, and 2) are used in general government operations. This amendment defines heritage assets that are referred to as “multi-use heritage assets,” as heritage assets for which the predominate use is general government operations. Heritage assets having incidental use in general government operations are not referred to as “multi-use heritage assets,” but simply “heritage assets.”

SFFAS-17: “Accounting for Social Insurance,” August 1999 – This standard establishes accounting standards to be used by component entities and by the government-wide entity for the following federal programs: Old-Age, Survivors, and Disability Insurance (OASDI or “Social Security”), Medicare Hospital Insurance, Medicare Supplemental Medical Insurance, Railroad Retirement benefits, Black Lung benefits, and Unemployment Insurance for general public. Accounting standards for Unemployment Insurance for federal employees are provided in SFFAS-5 and are not within the scope of this statement.

SFFAS-18 “Amendments to Accounting Standards for Direct & Loan Guarantees,” May 19, 2000 [Not applicable at this time] – The purpose of this Statement is to amend accounting standards for direct loans and loan guarantees by adding the following requirements: (a) report subsidy re-estimates in two components: interest rate re-estimates and technical/default re-estimates, (b) display in a note to financial statements a reconciliation between the beginning and ending balances of loan guarantee liability and the subsidy cost allowance for direct loans, and (c) provide disclosure and discussion for changes in program subsidy rates, subsidy expense, and subsidy re-estimates.

SFFAS-19: “Technical Amendments to Accounting Standards for Direct Loans and Loan Guarantees,” March 2001 –[effective October 1, 2002] –This statement makes technical amendments to SFFAS 2. It clarifies that the cash flow discount method is consistent with the Federal Credit Reform Act of 1990 and that the effective interest rate of a cohort of direct loans or loan guarantees is the interest rate adjusted for the interest rate re-estimate as defined in SFFAS 18. It also clarifies the measurement of default costs of direct loans and loan guarantees.

SFFAS-20: “Elimination of Certain Disclosures Related to Tax Revenue Transactions by the Internal Revenue Service, Customs and Others,” September 2001- This statement amends SFFAS-7 “Accounting for Revenue and Other Financing Sources.” Specifically it rescinds para 65.2 which could result in information in the financial statements being misrepresented by readers. The amendment is effective for periods post 30 September 2000.

SFFAS-21: “Reporting Corrections of Errors & Changes in Accounting Principles,” October 2001- This statement amends SFFAS-7 “Accounting for Revenue and Other Financing Sources.” Specifically it restates para 76 to require that when material errors are discovered in prior period financial statements, all statements presented must be restated to correct the error.

SFFAS-22: “Change in Certain Requirements for Reconciling Obligations and Net Cost of Operations,” October 2001- This statement amends SFFAS-7 “Accounting for Revenue and Other Financing Sources.” Specifically it deletes a requirement in para 80 that reported increases and decreases in public, related to exchange, revenue as non-budgetary resource.

SFFAS-23: “Eliminating the Category National Defense Property, Plant, and Equipment,” May 2003- This statement rescinds the term NA PP&E, categorizing all items previously included in NA PP&E as general PP&E. It provides for these items to be capitalized and appropriately depreciated by using the composite or group depreciation methodology with the exception of land and land improvements marked as providing a permanent benefit.

SFFAS-24: “Selected Standards for the Consolidated Financial Report of the United States Government,” January 2003- This standards clarifies that all parts of SFFAS apply to all Federal entities unless a standard specifically provides otherwise.

SFFAS-25: “Reclassification of Stewardship Responsibilities and Eliminating the Current Services Assessment,” July 17, 2003- This statement changes the classification of information about stewardship responsibilities. It also eliminates the requirement under SFFAS-8 “Supplementary Stewardship Reporting” to present certain information about stewardship responsibilities, known as the “Current Services Assessment.”

Appendix
G

Deleted Tasks

This appendix contains a listing of all tasks that have been deleted from the plan.

Column 1: A code, which indicates whether the task was a General Fund Task (GF), a Working Capital Fund task (WCF), or both.

Column 2: Provides a Work Breakdown Structure (WBS) code.

Column 3: Depicts the goal, objective, or task.

Column 4: Provides the lead agency organization responsible for the task.

Column 5: Provides the support organization or agency responsible for the task.

Column 6: Establishes the date the task should have started on order to complete the task on time.

Column 7: Established the expected completion date of the task.

Column 8: Established the percent completion of the task.

Column 9: Provides comments related to the deleted task.

The Army CFO Strategic Plan
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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
GF	1.1.1.8.3	Correctly report General Fund balances at appropriation level in the financial statements^	AAA		10/1/1998	9/30/2003	10%	July 2003 IPR - The financial statements are reported at the Fund level, not appropriation level. Delete task per DFAS.
GF	1.1.3.1	Automate the reporting of Army Receivables	DFAS		10/1/1998	6/30/2003	100%	3-17-03 - Automation tasks that are included in the body of the line item tasks in the strategic plan are being deleted and moved to section 7.6 (FFS). The position of the CFO Strategic Plan Implementation Cell is that these tasks may hold up completion of a task grouping.
GF	1.1.4.1	Automate the reporting of Army Cash and Other Monetary Assets with implementation of Army Financial Management System	DFAS		10/1/1998	9/23/2003	100%	3-17-03 - Automation tasks that are included in the body of the line item tasks in the strategic plan are being deleted and moved to section 7.6 (FFS). The position of the CFO Strategic Plan Implementation Cell is that these tasks may hold up completion of a task grouping.
WCF	1.1.4.2	Automate the reporting of Army Working Capital Fund Cash and Other Monetary Assets with implementation of accounting system	DFAS		10/2/1998	9/30/2004	100%	10/24/2002 - Implementation of LMP in 2004 for Army Working Capital Fund should rectify accounting concerns with the systems.
GF	1.1.5.1.3	Provide policy so AMC can recognize subsequent adjustments to the estimated net realizable value or any loss or gain upon disposal of OM&S (SFFAS #3, par. 48)	ARMY G-4	AMC	3/27/2001	9/30/2003	0%	
GF	1.1.5.2.2	Determine the cost flow assumption method used to determine historical cost of ending OM&S and cost of goods consumed (SFFAS # 3, par. 44)	OSD(C)		10/2/2000	7/6/2001	100%	
WCF	1.1.5.2.2	Determine the cost flow assumption method used to determine historical cost of ending Inventory and cost of goods sold (SFFAS # 3, par. 44)	OSD(C)		7/6/2001	4/10/2002	100%	
WCF	1.1.5.2.3.1	Determine the feasibility of modifying feeder systems and financial management systems to support OSD approved valuation method (Moving Average Cost (MAC))	ARMY G-4	AMC	7/19/2001	9/26/2003	50%	
GF	1.1.5.2.3.1	Determine the feasibility of modifying feeder systems and financial management systems to support OSD approved valuation method (Moving Average Cost (MAC))	ARMY G-4	AMC	7/19/2001	9/26/2003	50%	
WCF	1.1.5.2.3.2.1	Verify Army Inventory processes, modify procedures and monitor compliance	ARMY G-4		7/3/2000	7/19/2001	100%	
GF	1.1.5.2.3.2.1	Verify Army OM&S inventory processes, modify procedures and monitor compliance	ARMY G-4		7/3/2000	7/19/2001	100%	
GF	1.1.6.1.1.2	Refine definition for General PP&E vs. NDE	ASA(FM&C)	ment Working	12/11/1998	10/25/2001	100%	OSD contract effort focused on E&C only for FY00; Valuation effort moved to future FY... Jul IPR: Complete FASAB #5

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
GF	1.1.7.1.1.1.3.13.1	Capture the cost of Construction in Progress, capitalized and depreciated in DPAS upon completion of implementation for FY 2000	ARNG		1/13/2003	9/30/2003	50%	Task was split into two tasks per discussions had during the 2nd quarter of FY 2000 IPR. The two tasks were made into sub tasks under this task. January 2003 IPR - CIP not recorded in DPAS; Tasks deleted and replaced by 1.1.7.1.1.4.7.1a
GF	1.1.7.1.1.1.3.13.4	Complete automated capture of Construction in Process costs via IFS to DPAS interface implementation	ACSIM		2/1/2001	1/29/2002	100%	January 2003 IPR - Delete task. The IFS to DPAS interface was never completed/accepted. ACSIM and ARNG are reporting CIP separately. Above task incorporates this deleted task.
GF	1.1.9	Account for all General Fund War Reserves	ARMY G-4		9/27/1999	7/31/2001	100%	
Both	1.1.9.1	Determine a process for reporting of all war reserves	ARMY G-4		9/27/1999	7/31/2001	100%	
Both	1.1.9.1.1	Determine feasibility of automating submission war reserves data	ARMY G-4		9/27/1999	7/31/2001	100%	4/15/2003 - Under LMP, an automated submission of war reserve data is feasible. Army G-4 will verify if LMP will be automating the submission of war reserve data for Inventory and Related Materials.
GF	1.1.9.1.1.1	Verify that War Reserve data is reported correctly in the Required Supplementary Stewardship Report	AAA		5/10/2000	12/29/2000	100%	
GF	1.1.9.1.1.2	Ensure work/construction in progress is reported accurately	ARNG		9/27/1999	7/31/2001	100%	10/24/00 - Slight re-wording of this task. "Ensure work/construction in progress is reported accurately." January 2003 IPR - Does not apply to war reserve assets
GF	1.1.10	Establish Long-Term Solutions to improve accountability for Army Assets (Implement the Army Financial Management System)	DFAS		9/30/1994	9/29/2010	63%	10/24/2002 - Financial Management System (FMS) to improve the AFS accounting process
Both	1.2.6.7	Recognize a liability for any unpaid amounts due to federal entities as the result of non-exchange transactions (SFFAS # 5, par. 24) ^	DFAS		11/13/2001	9/30/2003	90%	July 2003 IPR - Lead change from ASA(FM&C) to DFAS.
Both	1.2.6.8	Record a liability for social insurance benefits due and payable to or on behalf of beneficiaries at the end of the reporting period including claims incurred but not reported (SFFAS # 17, par. 22) ^	DFAS	ASA(FM&C)	11/13/2001	4/30/2002	100%	3-22-01 - DFAS-IN (M. Aurtrey) to determine who calculates this line item for next IPR. August 2002 IPR - Ready for AAA validation.
GF	1.2.8	Establish Long Term Solutions for improving accountability for Army Liabilities (Implement Army Financial Management System)	DFAS		10/25/2001	9/30/2002	100%	
Both	2.3.2.1	Expense internally developed software when costs are not intended to be recovered from users (OBE due to SFFAS #10 recending SFFAS # 6, par. 27) ^	ASA(FM&C)		10/31/2002	9/29/2003	0%	To implement the new accounting standard, SFFAS 10, a working group chaired by a member of OUSD(AT&L), with representatives from the Services and Defense Agencies financial management and technology community has been established.

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
Both	2.3.3.1	Record the expense for clean-up liability for stewardship land and heritage assets (SFFAS # 6, par. 101-104) ^	ACSIM	ARNG	9/17/2002	7/24/2003	100%	8/1/2002 - Completion date revised from original date of 10/18/2001 due to lack of resources under TIM reorganization. July 2003 IPR - Finish date moved out one year to 9/30/04. The completion of this task is contingent on the modification of AEDB-R to accept information pertaining to identifying stewardship land. July 2003 IPR - Update - Per OSD(ATL) with Mr. Gregory's concurrence, this task is to be deleted. Separate recording of clean-up expense related to Stewardship Land and Heritage Assets is not required in the FASAB.
GF	2.3.3.5	Record in the property records the value of the heritage assets portion of multi-use assets (SFFAS # 6, par. 64) ^	ACSIM	ARNG	10/19/2001	9/30/2004	50%	July 2003 IPR - Per Ira Gebler this task does not correctly reflect what is stated in SFFAS #6
GF	2.3.4	Determine the Net Cost of National Defense PP&E (OBE due to issuance of FASAB #23 "Eliminating the Category of NDPP&E")	DFAS, ASA(FM&C)	AAA	10/2/2000	4/30/2003	100%	19 Jul IPR: finish date change, and change lead to ASA(FM&C) and DFAS. October 2002 IPR - Remove from plan. Awaiting issuance of FASAB ED regarding military equipment.
GF	2.3.4.1	Record and disclose the periodic costs to acquire, construct, improve, reconstruct, or renovate ND PP&E (OBE due to issuance of FASAB ED "Eliminating the Category of NDPP&E") (SFFAS # 6, par. 53, and SFFAS # 8, par. 66) ^	ASA(ALT)		10/2/2000	10/31/2002	100%	Tracy Goldstein action
GF	2.3.4.2	For costs incurred over a number of years for NDPP&E ensure that the cost applicable to the current reporting period is considered an expense (OBE due to issuance of FASAB ED "Eliminating the Category of NDPP&E") (SFFAS # 8, par. 67) ^	ASA(FM&C)	ARMY G-4	10/2/2000	4/30/2003	100%	
WCF	2.4.5	Implement a cost accounting system for Information Systems	DFAS		10/1/1998	4/19/2002	100%	October 2003 IPR - Information Services moved to O&M Account and will be covered by 2.4.3.4.
GF	4.1.1.15	Continue to support activities outside of DFASIN reporting balances against our overall network balance	DFAS		10/5/1999	10/13/2003	0%	
GF	4.1.1.17	Utilize 60 requested work years to add resources to the Problem Disbursement reduction initiatives	DFAS		10/5/1999	10/13/2003	0%	
GF	4.1.1.18	Implement Defense Procurement Payment System	DFAS		10/5/1999	10/13/2003	0%	
WCF	4.5.4	Review budgetary accounts currently in automated systems (CCSS, SIFS, etc.) to ensure that the yearly activity can be identified	DFAS		10/1/1998	12/29/2004	69%	Wholesale Log Mod is scheduled to replace CCSS. Thus if changes are required to CCSS, a cost benefit analysis would be conducted to determine whether or not CCSS would be modified or if it is best to wait for Wholesale Logistics Mod to come on line. July 2003 IPR - OBE due to implementation of LMP.
WCF	4.5.4.1	Ensure system changes are implemented	DFAS		10/1/1998	9/30/2003	100%	DFAS-IN must verify that CCSS can identify yearly actuals. July 2003 IPR - OBE due to implementation of LMP.

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
WCF	4.5.4.2	Correct all noted deficiencies	DFAS		10/1/2002	12/29/2004	0%	5/23/01- AMC will verify whether WLMP addresses this July 2003 IPR - OBE due to implemenation of LMP.
WCF	4.5.5	Implement corrective changes to satisfy the issues or problems discovered by AAA ^	DFAS	AAA	11/2/2000	10/29/2004	0%	
GF	6.1	Report Stewardship assets at the major program or category level (SFFAS # 8, par. 35) ^ (OBE due to SFFAS #23 "Eliminating the Category of NDPP&E")	ASA(FM&C)	RMY G-4, ACS	10/25/2001	10/25/2001	100%	
GF	6.4.1.1	Identify all Army properties designated as historic within Integrated Facility System (IFS)	ACSIM		11/6/2001	9/30/2003	0%	Guidance sent to field. Will know result upon receipt of year end reporting. ACSIM and ASA(FM&C) must determine mutually agreeable completion date. July 2003 IPR - Per Ira Gebler Task deleted as it is a duplicate of 6.5.1.2
GF	6.4.1.4	Compare PRIDE data & collected reportable data	ARNG		1/5/1999	3/30/2001	100%	
GF	6.4.1.5	Reconcile IFS to facilitate future reporting	ACSIM		4/1/2003	9/30/2003	0%	
GF	6.5.1	Obtain DoD policy and procedures from DOD Comptroller	ASA(RDA)		9/29/1998	12/16/1998	100%	
	7.5	Defense Joint Accounting System (DJAS)	DFAS		4/2/1999	10/31/2002	43%	
	7.5.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	DFAS		4/2/1999	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.1.1	Categorize DJAS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	DFAS		4/2/1999	10/31/2002	77%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.1.2	Identify all DJAS required interfaces to Army and DFAS Finance and feeder systems	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.1.3	Identify DJAS system owners and points of contact	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.1.4	Define overall compliance problems from individual and integrated systems perspectives	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.1.5	DFAS agrees to correct compliance problems	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.1.6	Develop a strategic compliance strategy	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.1.7	Obtain approval for the strategic compliance strategy from ASA(FM&C)	DFAS	ASA(FM&C)	10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	DFAS		10/19/2001	10/31/2002	98%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
	7.5.2.1	Identify applicable compliance requirements by chapter from current Guide edition	DFAS		10/19/2001	8/31/2002	100%	October 2002 IPR - Reported complete as of 8/31/2002.
	7.5.2.2	Determine all system deficiencies using the Guide compliance factors	DFAS		10/19/2001	8/30/2002	100%	October 2002 IPR - Reported complete as of 8/31/2002.
	7.5.2.3	Develop with DFAS a corrective action plan based on Guide factors	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.2.4	Prepare a detailed funding plan for each corrective action plan	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.2.5	Obtain approval of the system corrective plan from ASA(FM&C)	DFAS	ASA(FM&C)	10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.2.6 D	Submit the action plan through SCWG to SFMOC for approval	DFAS	ASA(FM&C)	10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.2.7	Obtain approval of the funding plan from ASA(FM&C)	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	DFAS	ASA(FM&C)	10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	DFAS		10/22/2001	10/31/2002	20%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.3.1 D	Implement corrective action plans developed in the Evaluation Phase	DFAS		10/22/2001	10/31/2002	20%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	DFAS		10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	DFAS	ASA(FM&C)	10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.3.4	Obtain ASA(FM&C) certification that the system complies with all identified requirements based on current version of the Guide	DFAS	ASA(FM&C)	10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.3.5	SFMOC request OIG, DoD validation of certification	DFAS	ASA(FM&C)	10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.4	Validation-- The following exit criteria must be met before proceeding to the next phase	DFAS		10/22/2001	10/31/2002	20%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.4.1	Obtain validation from the OIG, DoD	DFAS	ASA(FM&C)	10/22/2001	10/31/2002	20%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
	7.5.4.2	Provide documentary evidence of validation through SCWG to SFMOC	DFAS	ASA(FM&C)	10/31/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.5	Compliance-- Maintain system documentation in a current condition	DFAS		5/28/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
	7.5.5.1	System Testing	DFAS		5/28/2002	10/31/2002	0%	October 2002 IPR - Finish date is undetermined until DJAS fielding is approved. Blue Book assessment completed August 2002.
Both	7.8.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ACSIM		1/2/2001	7/30/2002	100%	10/24/2002 - ISR is compliant with JFMIP and FFMIA requirements for reporting real property deferred maintenance.
Both	7.8.1.1	Categorize ISR IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ACSIM		10/18/2001	7/30/2002	100%	8/1/2002 - Rationale for completion "Prepared process map of ISR interface with financial statements"
Both	7.8.1.2	Identify all ISR required interfaces to Army and DFAS Finance and feeder systems	ACSIM		1/2/2001	7/30/2002	100%	10/24/2002 - ISR is compliant with JFMIP and FFMIA requirements for reporting real property deferred maintenance.
Both	7.8.1.3	Identify ISR system owners and points of contact	ACSIM		1/2/2001	7/30/2002	100%	8/1/2002 - Reported complete. No rationale provided.
Both	7.8.1.4	Define overall compliance problems from individual and integrated systems perspectives. [^]	ACSIM		1/2/2001	7/30/2002	100%	8/1/2002 - Rationale for completion was "ACSIM determined ISR meets requirements." AAA still to validate. 10/24/2002 - ISR is compliant with JFMIP and FFMIA requirements for reporting real property deferred maintenance.
Both	7.8.1.5	ACSIM agrees to correct compliance problems. [^]	ACSIM		1/2/2001	7/30/2002	100%	8/1/2002 - Reported complete. No rationale provided. AAA still to validate. 10/24/2002 - ISR is compliant with JFMIP and FFMIA requirements for reporting real property deferred maintenance.
Both	7.8.1.6	Develop a strategic compliance strategy. [^]	ACSIM		1/2/2001	7/30/2002	100%	8/1/2002 - Reported complete. No rationale provided. AAA still to validate. 10/24/2002 - ISR is compliant with JFMIP and FFMIA requirements for reporting real property deferred maintenance.
Both	7.8.1.7	Obtain approval for the strategic compliance strategy from ASA(FM&C). [^]	ACSIM	ASA(FM&C)	1/2/2001	7/30/2002	100%	8/1/2002 - Reported complete. No rationale provided. AAA still to validate. 10/24/2002 - ISR is compliant with JFMIP and FFMIA requirements for reporting real property deferred maintenance.
Both	7.8.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process. [^]	ACSIM		1/2/2001	7/30/2002	100%	8/1/2002 - Reported complete. No rationale provided. AAA still to validate. 10/24/2002 - ISR is compliant with JFMIP and FFMIA requirements for reporting real property deferred maintenance.
Both	7.8.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ACSIM		7/17/2003	8/31/2004	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ACSIM		7/17/2003	10/31/2003	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
Both	7.8.2.2	Determine all system deficiencies using the Guide compliance factors	ACSIM		11/3/2003	11/28/2003	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.2.3	Develop with DFAS a corrective action plan based on Guide factors	ACSIM	DFAS	1/1/2004	7/28/2004	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.2.4	Prepare a detailed funding plan for each corrective action plan	ACSIM		1/1/2004	7/28/2004	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.2.5	Obtain approval of the system corrective plan from ASA(FM&C)	ACSIM	ASA(FM&C)	7/28/2004	8/31/2004	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.2.6	Submit the action plan through SCWG to SFMOC for approval	ACSIM	ASA(FM&C)	7/28/2004	8/31/2004	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.2.7	Obtain approval of the funding plan from ASA(FM&C)	ACSIM	ASA(FM&C)	7/28/2004	8/31/2004	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ACSIM	ASA(FM&C)	7/28/2004	8/31/2004	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ACSIM	DFAS	7/28/2004	8/31/2004	0%	8/1/2002 - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization."
Both	7.8.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		8/31/2004	6/30/2005	0%	
Both	7.8.3.1	Implement corrective action plans developed in the Evaluation Phase	ACSIM		8/31/2004	1/31/2005	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.

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Both	7.8.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ACSIM	DFAS	1/31/2005	3/31/2005	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ACSIM	ASA(FM&C)	3/31/2005	4/29/2005	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.3.4	Obtain ASA(FM&C) certification that the system complies with all identified requirements based on current version of the Guide	ACSIM	ASA(FM&C)	5/2/2005	5/31/2005	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.3.5	SFMOC request OIG, DoD validation of certification	ACSIM	ASA(FM&C)	6/1/2005	6/30/2005	0%	August 2002 IPR - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization." July 2003 IPR - Realigned dates to coincide with ISR Infrastructure Update schedule to be completed by January 2005.
Both	7.8.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ACSIM		1/2/2001	12/31/2003	0%	
Both	7.8.4.1	Obtain validation from the OIG, DoD	ACSIM	ASA(FM&C)	1/2/2001	12/31/2003	0%	8/1/2002 - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization."
Both	7.8.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ACSIM	ASA(FM&C)	1/2/2001	12/31/2003	0%	8/1/2002 - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization."
Both	7.8.5	Compliance-- Maintain system documentation in a current condition	ACSIM		1/2/2001	12/31/2003	0%	
Both	7.8.5.1	System Testing	ACSIM		1/2/2001	12/31/2003	0%	8/1/2002 - Completion Date revised. Original completion was 1/2/2001. Reason for slippage cited as "Lack of resources due to TIM reorganization."
WCF	7.11.8	Prepare a funding plan for each corrective action plan detailing the estimated costs to execute any corrective actions identified and the availability and sources of funds	AMC		6/1/2004	7/30/2004	0%	
	7.14	Real Estate Management Information System (REMIS)	USACE		12/30/1998	9/30/2010	87%	1/12/03 - COE's REMIS is not Army Managed Property - it is Civil Works. Therefore it is not to be managed in the CFO Strategic Plan
	7.14.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	USACE		11/1/2001	1/1/2002	100%	
	7.14.1.1	Categorize REMIS IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	USACE	DFAS	11/1/2001	1/1/2002	100%	

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
	7.14.1.2	Identify all REMIS required interfaces to Army and DFAS Finance and feeder systems	USACE	DFAS	11/1/2001	1/1/2002	100%	
	7.14.1.3	Identify REMIS system owners and points of contact	USACE		11/1/2001	1/1/2002	100%	
	7.14.1.4	Define overall compliance problems from individual and integrated systems perspectives	USACE		11/1/2001	1/1/2002	100%	
	7.14.1.5	USACE agrees to correct compliance problems	USACE		11/1/2001	1/1/2002	100%	
	7.14.1.6	Develop a strategic compliance strategy	USACE		11/1/2001	1/1/2002	100%	
	7.14.1.7	Obtain approval for the strategic compliance strategy from ASA(FM&C)	USACE	ASA(FM&C)	11/1/2001	1/1/2002	100%	
	7.14.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	USACE		11/1/2001	1/1/2002	100%	
	7.14.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	USACE		11/1/2001	1/1/2002	100%	
	7.14.2.1	Identify applicable compliance requirements by chapter from current Guide edition	USACE		11/1/2001	1/1/2002	100%	
	7.14.2.2	Determine all system deficiencies using the Guide compliance factors	USACE		11/1/2001	1/1/2002	100%	
	7.14.2.3	Develop with DFAS a corrective action plan based on Guide factors	USACE	DFAS	11/1/2001	1/1/2002	100%	
	7.14.2.4	Prepare a detailed funding plan for each corrective action plan	USACE		11/1/2001	1/1/2002	100%	
	7.14.2.5	Obtain approval of the system corrective plan from ASA(FM&C)	USACE	ASA(FM&C)	11/1/2001	1/1/2002	100%	
	7.14.2.6	Submit the action plan through SCWG to SFMOC for approval	USACE	ASA(FM&C)	11/1/2001	1/1/2002	100%	
	7.14.2.7	Obtain approval of the funding plan from ASA(FM&C)	USACE	ASA(FM&C)	11/1/2001	1/1/2002	100%	
	7.14.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	USACE	ASA(FM&C)	11/1/2001	1/1/2002	100%	
	7.14.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	USACE	DFAS	11/1/2001	1/1/2002	100%	
	7.14.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	USACE		11/1/2001	1/1/2002	100%	
	7.14.3.1	Implement corrective action plans developed in the Evaluation Phase	USACE		11/1/2001	1/1/2002	100%	
	7.14.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	USACE	DFAS	11/1/2001	1/1/2002	100%	

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
	7.14.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	USACE	ASA(FM&C)	11/1/2001	1/1/2002	100%	
	7.14.3.4	Obtain ASA(FM&C) certification that the system complies with all identified requirements based on current version of the Guide	USACE	ASA(FM&C)	11/1/2001	1/1/2002	100%	
	7.14.3.5	SFMOC request OIG, DoD validation of certification	USACE	ASA(FM&C)	11/1/2001	1/1/2002	100%	
	7.14.4	Validation-- The following exit criteria must be met before proceeding to the next phase	USACE		11/2/2001	1/1/2003	100%	
	7.14.4.1	Obtain validation from the OIG, DoD	USACE	ASA(FM&C)	11/2/2001	1/1/2003	100%	
	7.14.4.2	Provide documentary evidence of validation through SCWG to SFMOC	USACE	ASA(FM&C)	11/2/2001	1/1/2003	100%	
	7.14.5	Compliance-- Maintain system documentation in a current condition	USACE		10/2/2000	9/30/2010	75%	
	7.14.5.1	System Testing	USACE		11/2/2001	1/1/2003	100%	
Both	7.15	Planning Resource Infrastructure Decision and Evaluation (PRIDE) System	ARNG		10/2/2000	9/30/2005	36%	
Both	7.15.1	Awareness--The following Exit Criteria must be met before proceeding to the next phase	ARNG		10/2/2000	3/1/2001	100%	
Both	7.15.1.1	Categorize PRIDE IAW DFAS "A Guide to Federal Requirements for Financial Management Systems"	ARNG	DFAS	10/2/2000	3/1/2001	100%	
Both	7.15.1.2	Identify all PRIDE required interfaces to Army and DFAS Finance and feeder systems	ARNG	DFAS	10/2/2000	3/1/2001	100%	
Both	7.15.1.3	Identify PRIDE system owners and points of contact	ARNG		10/2/2000	3/1/2001	100%	
Both	7.15.1.4	Define overall compliance problems from individual and integrated systems perspectives	ARNG		10/2/2000	3/1/2001	100%	
Both	7.15.1.5	ARNG agrees to correct compliance problems	ARNG		10/2/2000	3/1/2001	100%	
Both	7.15.1.6	Develop a strategic compliance strategy	ARNG		10/2/2000	3/1/2001	100%	
Both	7.15.1.7	Obtain approval for the strategic compliance strategy from ASA(FM&C)	ARNG	ASA(FM&C)	10/2/2000	3/1/2001	100%	
Both	7.15.1.8	Provide an estimate of resources for the Evaluation Phase of the compliance process	ARNG		10/2/2000	3/1/2001	100%	
Both	7.15.2	Evaluation--The following exit criteria must be met before proceeding to the next phase	ARNG		10/1/2001	7/31/2003	90%	
Both	7.15.2.1	Identify applicable compliance requirements by chapter from current Guide edition	ARNG		10/1/2001	2/1/2002	100%	8/1/2002 -Reported as complete. No rationale for completion reported.

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
Both	7.15.2.2	Determine all system deficiencies using the Guide compliance factors	ARNG		10/1/2001	2/1/2002	100%	8/1/2002 - Reported as complete and verified by AAA audit.
Both	7.15.2.3	Develop with DFAS a corrective action plan based on Guide factors. ^A	ARNG	DFAS	10/1/2001	12/26/2002	100%	8/1/2002 - Awaiting audit validation.
Both	7.15.2.4	Prepare a detailed funding plan for each corrective action plan	ARNG		10/2/2001	7/1/2002	100%	8/1/2002 - No revised completion date. Task remains open 10/24/2002 - Contingent on ARNG/ACSIM meeting regarding PRIDE January 2003 IPR - contract to sustain and support the interface to PRIDE was awarded July 01 2002
Both	7.15.2.5	Obtain approval of the system corrective plan from ASA(FM&C)	ARNG	ASA(FM&C)	10/2/2001	5/15/2003	100%	August 2002 IPR - No revised completion date. Task remains open. January 2003 IPR - Request sent to ASA(FM&C) on 12/26/02. July 2003 IPR - - ASA(FM&C) provided formal response to the Guard's request for approval of their corrective plan on 5/13/03.
Both	7.15.2.6	Submit the action plan through SCWG to SFMOC for approval	ARNG	ASA(FM&C)	10/2/2001	5/15/2003	100%	8/1/2002 - No revised completion date. Task remains open
Both	7.15.2.7	Obtain approval of the funding plan from ASA(FM&C)	ARNG	ASA(FM&C)	10/2/2001	7/1/2002	100%	8/1/2002 - No revised completion date. Task remains open January 2003 IPR- Internally funded through ARNG. Completion date is same as contract award date in 7.15.2.4
Both	7.15.2.8	Provide a copy of all approved action and funding plans through SCWG to SFMOC	ARNG	ASA(FM&C)	10/2/2001	7/1/2002	100%	8/1/2002 - No revised completion date. Task remains open January 2003 IPR - Internally funded through ARNG. Completion date is contract award date as referenced in 7.15.2.4
Both	7.15.2.9	Establish MOA with DFAS specifying responsibilities for correcting deficiencies including system interfaces	ARNG	DFAS	10/1/2002	7/31/2003	0%	8/1/2002 - No revised completion date. Task remains open
Both	7.15.3	Renovation-- The following exit criteria must be met before proceeding to the next phase	ARNG		3/1/2002	9/30/2004	0%	
Both	7.15.3.1	Implement corrective action plans developed in the Evaluation Phase	ARNG		3/4/2002	6/30/2004	0%	
Both	7.15.3.2	With DFAS, conduct reviews of each implemented corrective action and "end to end" test of each individual system and interfacing systems	ARNG	DFAS	3/1/2002	7/30/2004	0%	
Both	7.15.3.3	Verify, through SCWG to SFMOC, the implemented actions resolved all identified deficiencies	ARNG	ASA(FM&C)	3/1/2002	7/30/2004	0%	
Both	7.15.3.4	Obtain ASA(FM&C) certification that the system complies with all identified requirements based on current version of the Guide	ARNG	ASA(FM&C)	3/1/2002	8/31/2004	0%	
Both	7.15.3.5	SFMOC request OIG, DoD validation of certification	ARNG	ASA(FM&C)	3/1/2002	9/30/2004	0%	
Both	7.15.4	Validation-- The following exit criteria must be met before proceeding to the next phase	ARNG		3/3/2003	3/31/2005	0%	
Both	7.15.4.1	Obtain validation from the OIG, DoD	ARNG	ASA(FM&C)	3/3/2003	3/31/2005	0%	

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
Both	7.15.4.2	Provide documentary evidence of validation through SCWG to SFMOC	ARNG	ASA(FM&C)	3/3/2003	3/31/2005	0%	
Both	7.15.5	Compliance-- Maintain system documentation in a current condition	ARNG		10/1/2003	9/30/2005	0%	
Both	7.15.5.1	System Testing	ARNG		10/1/2003	9/30/2005	0%	
Both	8.1.1	Develop plans to close internal control gaps	ASA(FM&C)		10/1/1998	2/27/2002	100%	
WCF	8.1.2	Identify all CFOA compliance actions to ensure corrective actions	ASA(FM&C)	DFAS	10/1/1998	9/30/2003	12%	
WCF	8.1.2.1	Identify and Implement changes necessary to CCSS so that it is in full and consistent compliance with the US Standard General Ledger (AAA Proj#D81010 A-1)	DFAS		1/3/2000	3/1/2002	100%	Task results from subdivision of previous tasks into CCSS and SIFS specific tasks (3rd Qtr. FY2000)...Review March 2002.
WCF	8.1.2.2	Utilize the US Standard General Ledger of accounts as the basis for the Statement of Budgetary Resources (AAA Proj#D81010 A-1)(SIFS)	DFAS		8/2/2001	9/30/2003	0%	Results from subdivision of task into CCSS and SIFS specific tasks July 2003 IPR - Agreed with DFAS that this task is OBE and should be deleted.
WCF	8.1.2.3	Utilize the US Standard General Ledger of accounts as the basis for the Statement of Budgetary Resources (AAA Proj#D81010 A-1)(CCSS)	DFAS		5/4/2000	9/30/2003	0%	Results from subdivision of task into CCSS and SIFS specific tasks. July 2003 IPR - Agreed with DFAS that this task is OBE and should be deleted
WCF	8.1.2.4	Develop a process that will identify the type of intra-entity transactions that need to be eliminated from the statement of Budgetary Resources (AAA Proj#D81010 A-2)	ASA(FM&C)		10/1/1998	7/30/2003	0%	
WCF	8.1.2.4.1	Implement a method using the US Standard General Ledger to eliminate those transactions (AAA Proj#D81010 A-2)	ASA(FM&C)	OSD(C)	10/2/1998	7/31/2003	0%	.
WCF	8.1.2.5	Update and ensure the existing transaction files for the Commodity Command Standard System (AAA W8-101L C-1)	ASA(FM&C), DFAS		12/2/2002	9/30/2003	0%	
WCF	8.1.2.6	Ensure the existing program to capture closed transactions from the Standard Army Financial Inventory Accounting & Reporting System - Modernization is accurate (AAA W8-101L C-4)	ASA(FM&C), DFAS		10/1/1998	7/30/1999	100%	
WCF	8.1.2.7	Direct the Chief of Finance at the Industrial Logistics Systems Center to establish a file to capture financial transactions ^	AMC		10/1/1998	12/31/2004	7%	January 21 AMC/Army G-4 meeting - Organization is OBE. Data is not being received. 4/14/03 - This task is now OBE. ILSC has been subsumed with LMP.
Both	8.2	Ensure all material Internal Control weaknesses related to financial statements identified are corrected	ASA(FM&C)	DFAS	10/1/1998	12/31/2004	5%	

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Fund	WBS	Task Name	Lead	Support	Start	Finish	% Complete	Comments
Both	8.2.1	Ensure timely and accurate recording of real property assets	ACSIM		10/1/1998	12/31/2004	0%	
Both	8.2.1.1	Coordinate/determine required data to be completed on DD 1354.	ACSIM	USACE	1/30/2002	10/30/2002	100%	
Both	8.2.1.2	Finalize guidance/instruction DA PAM 420-6	ACSIM	USACE	10/1/1998	10/23/2002	0%	
Both	8.2.1.2.1	Finalize guidance/instruction 40545	ACSIM	USACE	1/30/2002	12/31/2004	0%	
Both	8.2.1.3	Publish and distribute DA PAM 420-6	ACSIM	USACE	12/2/2002	12/31/2004	30%	
Both	8.2.1.4	Publish and distribute workbook on DD1354	ACSIM		10/24/2002	1/15/2003	100%	
Both	8.2.1.5	Post DA PAM 420-6 on USACE and ACSIM web pages	ACSIM	USACE	12/2/2002	12/31/2004	0%	
Both	8.2.1.6	Advertise existence of new DA PAM 420-6 and reinforce compliance via ACSIM/USACE memo	ACSIM	USACE	12/2/2002	12/31/2004	0%	
Both	8.2.2	Update cost factors in model to rebaseline and correct lifecycle cost estimate to improve reporting chemical demilitarization liabilities	ASA(I&E)	CEAC	8/1/2001	7/30/2002	100%	1/2002 - No revised date reported. Completion Date is TBD with ASA I&E
Both	8.2.3	Determine if discrepancies between accountable and custodial records for wholesale munitions exist ^	AMC	ARMY G-4	8/1/2001	7/2/2002	100%	10/24/2002 - No material discrepancies noted. AAA to review January 21 2003 - discrepancies are reconciled on an annual or quarterly basis.
GF	8.2.4	Determine what is needed to properly account for inventory held for repair	AAA		8/1/2001	9/28/2001	100%	January 2003 IPR - see task 1.1.5.1.6 for OSD policy inventory held for repair- need to develop implementation tasks with AMC.



Glossary

Accounts Payable: amounts owed by a federal entity for goods and services received from, progress in contract performance made by, and rents due to other entities.

Advances: cash outlays made by a federal entity to its employees, contractors, grantees, or others to cover a part or all of the recipients' anticipated expenses or as advance payments for the cost of goods and services the entity acquires.

Capital Lease: lease that transfers substantially all the benefits and risks of ownership to the lessee. If, at its inception, a lease meets one or more of the following four criteria, the lease should be classified as a capital lease by the lessee: (1) the lease transfers ownership of the property to the lessee by the end of the lease term; (2) the lease contains an option to purchase the leased property at a bargain price; (3) the lease term is equal to or greater than 75 percent of the estimated economic life of the leased property; (4) the present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equals or exceeds 90 percent of the fair value of the leased property.

Cleanup Costs: costs of removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property that consists of hazardous waste at permanent or temporary closure or shutdown of associated PP&E.

Contingency: an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to an entity. The uncertainty will ultimately be resolved when one or more future events occur or fail to occur.

Deferred Maintenance: maintenance that was not performed when it should have been or was scheduled to be and which, therefore, is put off or delayed for a future period.

Employee Benefits: pensions and post-employment and retirement benefits other than pensions.

Entity Assets: assets that the reporting entity has authority to use in its operations.

Forfeited Property: consists of (1) monetary instruments, intangible property, real property, and tangible personal property acquired through forfeiture proceedings; (2) property acquired by the government to satisfy a tax liability; and (3) unclaimed and abandoned merchandise.

Full Costs of Outputs : the sum of (1) the costs of resources consumed by the segment that directly or indirectly contribute to the output, and (2) the costs of identifiable supporting services provided by other responsibility segments within the reporting entity, and by other reporting entities.

Fund Balance with the Treasury: the aggregate amount of funds in the entity's accounts with Treasury for which the entity is authorized to make expenditures and pay liabilities. Fund balance with Treasury is an intra-governmental item. From the reporting entity's perspective, a fund balance with Treasury is an asset

Heritage Assets: property, plant and equipment of historical, natural, cultural, educational, or artistic significance that should be reported in terms of physical units rather than monetary values (i.e., buildings on the National Registry of Historic Places, museum artifacts).

Historical Costs: all appropriate purchase, transportation and production costs incurred to bring the items to their current condition and location.

Human Capital: costs incurred for education and training programs financed by the federal government that are designed to increase or maintain national economic productive capacity.

Intra-governmental Assets: claims of a federal entity against other federal entities.

Intra-governmental Liabilities: claims against the entity by other federal entities.

Inventory: tangible personal property that is (1) held for sale, (2) in the process of production for sale, or (3) to be consumed in the production of goods for sale or in the provision of services for a fee. Inventory excludes some other assets held for sale, such as (1) stockpile materials, (2) seized and forfeited property, (3) foreclosed property, and (4) goods held under price support and stabilization programs. These items may be sold; however, the purpose of acquiring them is not to provide a product or a service for a fee.

Latest Acquisition Cost: provides that the last invoice price, (i.e., the specific item's actual cost used in setting the current year stabilized standard [sales] price) be applied to all like units held including those units acquired through donation or non-monetary exchange.

Liability: a probable future outflow or other sacrifice of resources as a result of past transactions or events arising from (1) past exchange transactions, (2) government-related events, (3) government- acknowledged events, or (4) non-exchange transactions that, according to current law and applicable policy, are unpaid amounts due as of the reporting date, implying a one-way flow of resources, services, or promises between two parties.

Military Equipment: integral to certain unique national defenses specifically including weapons systems (i.e., tanks, combat aircraft, missile systems) and space exploration equipment; should be valued and reported using either the historical cost or the latest acquisition cost valuation method. Generally it has no expected non-governmental alternative uses; or is held for use in the event of emergency, war or natural disaster; or is specifically designed for use in a program for which there is no other program or entity (federal or non-federal) using similar PP&E with which to compare costs.

Net Position: the residual value of the entity assets after liabilities have been settled with creditors.

Non-entity Assets: assets that are held by an entity but are not available to the entity.

Non-Federal Physical Property: grants provided for properties financed by the federal government but owned by the state and local governments.

Operating Materials and Supplies: tangible personal property to be consumed in normal operations. Excluded are (1) goods that have been acquired for use in constructing real

property or in assembling equipment to be used by the entity, (2) stockpile materials, (3) goods held under price stabilization programs, (4) foreclosed property, (5) seized and forfeited property, and (6) inventory.

Outcome: an assessment of the results of a program compared to its intended purpose that shall: (1) be capable of being described in financial, economic, or quantitative terms and (2) provide a plausible basis for concluding that the program has had or will have its intended effect.

Output: a tabulation, calculation, or recording of activity or effort that can be expressed in a quantitative or qualitative manner that shall have two key characteristics: (1) be systematically or periodically captured through an accounting or management information system, and (2) have a logical connection between the reported measures and the program's purpose.

Prepayments: payments made by a federal entity to cover certain periodic expenses before those expenses are incurred.

Property, Plant and Equipment (PP&E): tangible assets that (1) have an estimated useful life of 2 or more years, (2) are not intended for sale in the ordinary course of business, and (3) are intended to be used or available for use by the entity. There are four categories: general PP&E used to provide general government services or goods; National Defense PP&E which exhibit specific characteristics set by the Board; heritage assets which possess significant educational, cultural, or natural characteristics; and stewardship land which is not associated with general PP&E and would be subject to supplementary stewardship reporting (i.e., land other than that included in general P&E).

Research and Development: costs incurred for basic and applied research and development efforts to provide future benefits or returns.

Responsibility Segment: a component of a reporting entity that is responsible for carrying out a mission, conducting a major line of activity, or producing one or a group of related products or services. In addition, responsibility segments usually possess the following characteristics: (1) Their managers report to the entity's top management directly; (2) Their resources and results of operations can be clearly distinguished from those of other segments of the entity.

Seized Property: includes monetary instruments, real property and tangible personal property of others in the actual or constructive possession of the custodial agency.

Stockpile Materials: strategic and critical materials held due to statutory requirements for use in national defense, conservation or national emergencies. They are not held with the intent of selling in the ordinary course of business.

Stewardship: broadly refers to the federal government's responsibility to be accountable for all of its operations and assessing the results based on an array of information to be presented in the financial statements

Stewardship Land: land other than that acquired for or in connection with general property, plant and equipment (i.e., land that is not held for a commercial purpose, such as an installation); should be reported in terms of physical units rather than monetary values.

Acronyms

ACSIM – Office of the Assistant Chief of Staff for Installation Management

AKO – Army Knowledge Online

AMC – Army Material Command

ARNG – Army National Guard

ASA(ALT) – Assistant Secretary of the Army (Acquisition, Logistics, Transportation)

ASA(I&E) – Assistant Secretary of the Army (Installations & Environment)

ASA(FM&C) – Assistant Secretary of the Army (Financial Management & Comptroller)

AWCF-SMA – Army Working Capital Fund – Supply Management Army

BPR – Business Process Re-engineering

CCA – Clinger-Cohen Act

CEAC – Cost & Economic Analysis Center

CFO – Chief Financial Officer

CIO – Office of Chief Information Officer

DCSOPS – Deputy Chief of Staff for Operations

DCSPER – Deputy Chief of Staff for Personnel

DFAS – Defense Finance and Accounting Service

DJAS – Defense Joint Accounting System

DLA – Defense Logistics Agency

DoD – Department of Defense

DoDIG – Department of Defense Inspector General

DPAS – Defense Property Accountability System

EA – Enterprise Architecture

EL – Environmental Liabilities

FASAB – Federal Accounting Standards Advisory Board

FBWT – Fund Balance with Treasury

FFMIA – Federal Finance Management Improvement Act

FFS – Future Financial System

FMMS – Financial Management Modernization Program

FMR – Financial Management Regulations

FY – Fiscal Year

GCSS-A – Global Combat Support System – Army

GF – General Fund

GFE – Government Furnished Equipment

GMRA – Government Management Reform Act

GPRA – Government Performance and Results Act

IFS – Integrated Facility System

IMA – Installation Management Agency

IPR – In Progress Review

IPT – In Progress Teams

ITMRA – Information Technology Management Reform Act

JMC – Joint Munitions Committee

JRP – Joint Reconciliation Program

LMP – Logistics Modernization Program

LOGSA – Logistics Support Activity

MAC – Moving Average Cost

MEDCOM – Army Medical Command

OM&S – Operating Materials & Supplies

OMB – Office of Management and Budget

OUSD(ATL) – Office of the Under Secretary of Defense (Acquisition, Technology, Logistics)

OUSD(C) – Office of the Under Secretary of Defense (Comptroller)

PA&E – Program Analysis and Evaluation Directorate

PBO – Property Book Officer

PBUSE – Property Book Unit Supply Enhanced

SBCCOM – Soldier & Biological Chemical Command

SSF – Single Stock Fund

SSFAC – Statement of Federal Financial Accounting Concepts

SFFAS – Statement of Federal Financial Accounting Standards

SPBS – R – Standard Property Book System Redesign

SPWG – Strategic Plan Working Group

TJAG – The Judge Advocate General

ULLS – S4 – Unit Level Supply System – S4

USAAA – United States Army Audit Agency

USACE – United States Army Corps of Engineers

USSGL – United States Standard General Ledger

WBS – Work Breakdown Structure

WCF – Working Capital Fund